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AND PARLIAMENT STREET

TO

WILLIAM HENRY MELVILL, ESQ.

SOLICITOR OF INLAND REVENUE

DEAR MELVILL,

Where men are officially connected, it by no means follows, as a matter of course, that they are

Felices ter et amplius
Quos irrupta tenet copula.

To effect, under such conditions, a happy result, a due sense of official obligation is not sufficient; it is necessary that there should exist a cordial goodwill.

Permit me to inscribe this volume to you in expression of my appreciation, not only of the concord which has uniformly prevailed in our official relations, materially facilitating the transaction of business, but also of the friendship which has continued to exist between us, the two combining to promote the happiness of life.

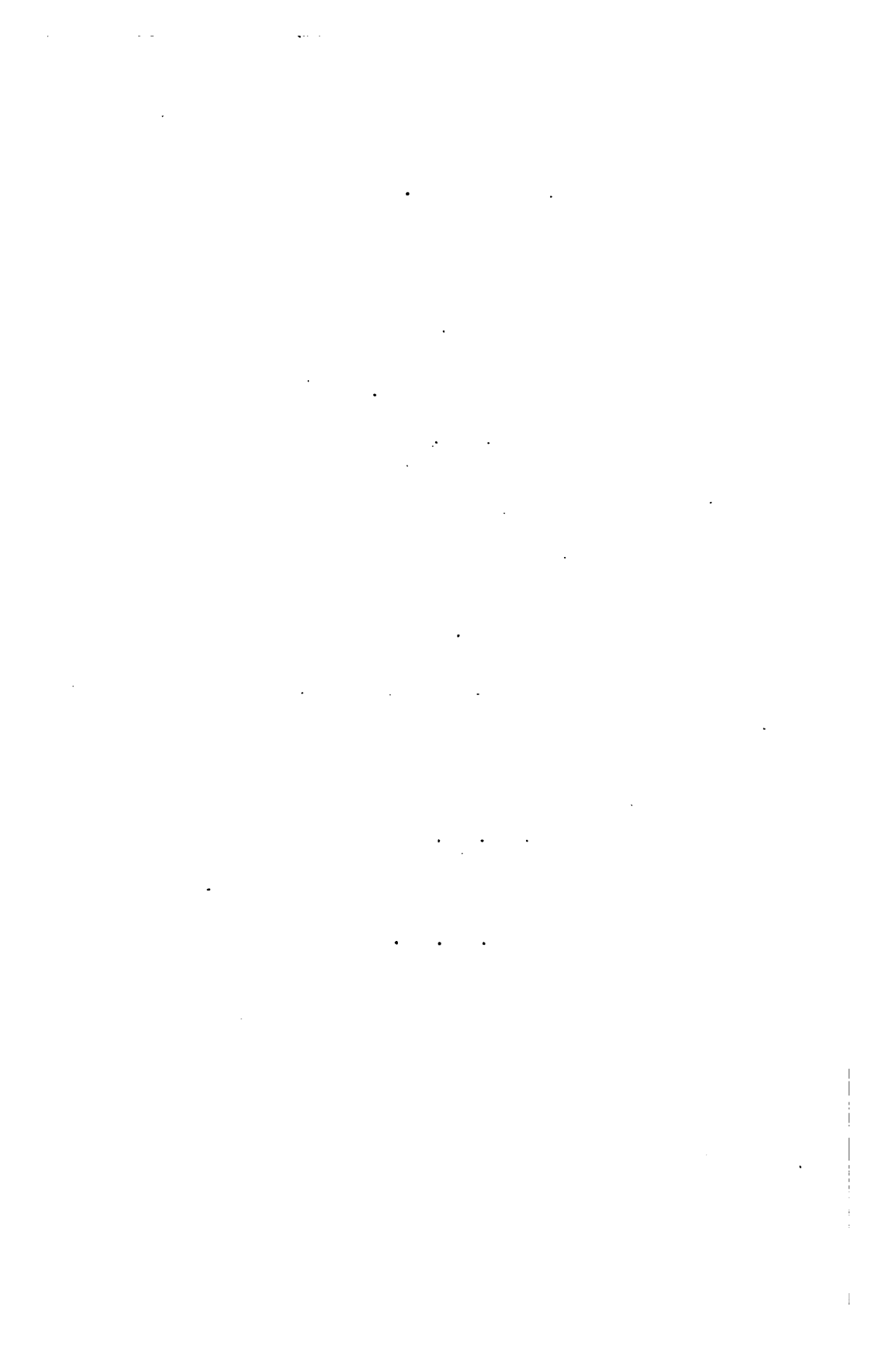
Yours very sincerely,

THE AUTHOR.

SOMERSET HOUSE: Dec. 1873.

CONTENTS.

	PAGE
LIST OF ACTS	IX
TABLE OF CASES	XI
INTRODUCTION—	
1. SUBJECT OF THE VOLUME	XIII
2. PRELIMINARY OBSERVATIONS REGARDING THE STATUTORY LAW	XV
THE INCOME TAX LAWS OF THE UNITED KINGDOM	1-326
APPENDICES—	
APPENDIX I. ACTS AND ENACTMENTS REFERRED TO IN 5 & 6 VICT. c. 35, s. 3	329
APPENDIX II. ENACTMENTS RELATING TO INCOME TAX CONTAINED IN ACTS NOT OTHERWISE RELATING TO REVENUE	439
INDEX	447



LIST OF ACTS.

INCOME TAX ACTS.

	PAGE		PAGE
5 & 6 Vict. c. 35 . . .	1-200	20 & 21 Vict. c. 28 . . .	202
5 & 6 Vict. c. 37 . . .	201	22 & 23 Vict. c. 18 . . .	203
5 & 6 Vict. c. 80 . . .	205	23 Vict. c. 14 . . .	204
6 & 7 Vict. c. 24 . . .	208	24 Vict. c. 20 . . .	207
7 & 8 Vict. c. 46 . . .	213	24 & 25 Vict. c. 91 . . .	207
8 Vict. c. 4 . . .	217	25 Vict. c. 22 . . .	300
9 & 10 Vict. c. 56 . . .	218	26 Vict. c. 22 . . .	303
9 & 10 Vict. c. 81 . . .	227	26 & 27 Vict. c. 33 . . .	305
11 Vict. c. 8 . . .	228	27 Vict. c. 18 . . .	307
12 Vict. c. 1 . . .	229	27 & 28 Vict. c. 56 . . .	308
14 Vict. c. 12 . . .	235	28 Vict. c. 30 . . .	309
15 Vict. c. 20 . . .	237	29 Vict. c. 36 . . .	311
16 & 17 Vict. c. 34 . . .	237	30 Vict. c. 23 . . .	313
16 & 17 Vict. c. 91 . . .	275	31 Vict. c. 2 . . .	314
17 Vict. c. 1 . . .	277	31 Vict. c. 28 . . .	314
17 Vict. c. 10 . . .	278	32 & 33 Vict. c. 14 . . .	315
17 Vict. c. 24 . . .	278	33 Vict. c. 4 . . .	317
17 & 18 Vict. c. 40 . . .	281	33 & 34 Vict. c. 32 . . .	318
17 & 18 Vict. c. 85 . . .	281	34 Vict. c. 5 . . .	319
18 Vict. c. 20 . . .	286	34 Vict. c. 21 . . .	319
18 & 19 Vict. c. 35 . . .	286	34 & 35 Vict. c. 103 . . .	320
19 & 20 Vict. c. 33 . . .	288	35 & 36 Vict. c. 20 . . .	320
19 & 20 Vict. c. 80 . . .	288	35 & 36 Vict. c. 82 . . .	323
20 Vict. c. 6 . . .	291	36 Vict. c. 8 . . .	324
20 & 21 Vict. c. 5 . . .	291	36 Vict. c. 18 . . .	325

APPENDIX I.

43 Geo. III. c. 99 . . .	329	1 & 2 Geo. IV. c. 113 . . .	412
43 Geo. III. c. 160 . . .	357	3 Geo. IV. c. 88 . . .	413
45 Geo. III. c. 71 . . .	378	1 & 2 Will. IV. c. 18 . . .	422
48 Geo. III. c. 141 . . .	370	4 & 5 Will. IV. c. 60 . . .	425
50 Geo. III. c. 105 . . .	304	5 & 6 Will. IV. c. 20 . . .	429
52 Geo. III. c. 95 . . .	400	5 & 6 Will. IV. c. 64 . . .	437

APPENDIX II.

Act.	SUBJECT.	PAGE
18 & 19 Vict. c. 124	Charitable Trusts	439
20 & 21 Vict. c. 58	Valuation of Lands (Scotland)	445
25 & 26 Vict. c. 37	Crown Private Estates	440
25 & 26 Vict. c. 103	Parochial Assessments	444
26 Vict. c. 28	Public Stock Certificate	444
26 & 27 Vict. c. 73	India Stock	441
29 & 30 Vict. c. 89	Thames Navigation	444
30 & 31 Vict. c. 117	Industrial and Provident Societies	441
32 & 33 Vict. c. 43	Diplomatic Salaries	440
32 & 33 Vict. c. 67	Metropolis Valuation	442
32 & 33 Vict. c. 71	Bankruptcy (England)	439
35 & 36 Vict. c. 90	Irish Church	442

TABLE OF CASES.

	PAGE		PAGE
Abadam v. Abadam . . .	1	Franklin v. Carter . . .	57
Andrew v. Hancock . . .	57	Fuller v. Abbott . . .	119
Attorney-Gen. v. Black . .	115	Gabell v. Shevell . . .	58
" v. Borrodaile 103, 110		Gaskell v. King . . .	119
" v. Coote . 34, 35, 240		Graham v. Tate . . .	58
" v. Lancashire and		Holroyd v. Wyatt . . .	264
Yorkshire Railway Co. . .	295	Howe v. Synge . . .	119
Attorney-Gen. v. Scott . .	199	Humble v. Humble . . .	264
" v. Shield . . .	119	Kepp v. Wiggett . . .	2, 177
" v. Sulley . . .	241	Lethbridge v. Thurlow . .	1
Baker v. Davis . . .	57	Lovatt v. Leeds (Duchess) .	119
Bebb v. Bunny . . .	265	Mitchell v. Kæcker . . .	33
Clennell v. Read . . .	57	Mosse v. Salt . . .	205
Colbron v. Travers . . .	80, 119	Philips v. Beer . . .	58
Crane v. Kilpin . . .	265	Pocock v. Eustace . . .	57
Cumming v. Bedborough . .	57	Readshaw v. Balders . . .	119
Currie v. Goold . . .	265	Sadler v. Rickards . . .	1
Dawson v. Dawson . . .	264	Sulley v. Attorney-Gen.. .	241
Denby v. Moore . . .	57	Swatman v. Ambler . . .	57
Dinning v. Henderson . . .	265	Taylor v. Evans . . .	116
Edmonds v. Eastwood . . .	49	Tinkler v. Prentice . . .	57, 119
Festing v. Taylor . . .	119	Udney v. East India Co. .	25, 240
Festing v. Taylor and Somerset	119	Wall v. Wall . . .	1
Floyer v. Banks . . .	119	Wigg v. Shuttleworth . . .	119
Foley v. Fletcher . . .	116, 241, 264		

INTRODUCTION.

1. *Subject of the Volume.*

THE Imperial Taxes of the United Kingdom range in our fiscal accounts under the heads 'Customs' and 'Inland Revenue:' the Customs being frontier or port duties; the Inland Revenue comprising the internal taxes.

The port duties produced in the year 1873,¹ a gross revenue of about twenty-one millions and a quarter, and the principal contributories are tobacco, sugar, tea, coffee, spirits, and wine. The Inland Revenue, which in the same year was over forty-six millions and a half, is collected from a great variety of sources, comprising, amongst other taxes, (1) duties on articles of consumption, such as the following—spirits, malt, beer (collected by means of a license duty on brewers), manufactured plate, proprietary medicines, &c.—which are all indirect taxes; (2) stamp duties imposed on a great variety of legal instruments, which are a special class of tax entirely *sui generis*; and (3) a number of direct taxes, *i.e.* taxes imposed on property, or persons in respect of property, directly, such as the taxes—on inhabited houses, on property on its devolution in consequence of death, on persons in respect of their establishments, *viz.*, the number of carriages, servants, horses, dogs, &c., they keep; what is termed (very incorrectly) the land tax; and, lastly, the income tax.

¹ Ending 31st March.

Of the foregoing, and, indeed, of all taxes ever imposed in this (or perhaps in any other) country, the income tax is the most important. This importance it derives not so much from the amount of the present yield, in which it is surpassed by the spirit duties (internal, not to mention the port duties), which produce over fourteen millions a year, and by the malt duties, which produce about a quarter of a million more than the income tax at 4*d.*, as from its history and its potentiality. The records of the tax are inscribed with a long list of victories in war, notably during the continuance of the great struggle that ended on the plains of Waterloo, and not less important recent achievements in the peaceful field of fiscal and commercial reform; and, increased as are the capabilities of the tax from improvements introduced during the last thirty years, we may, with greater confidence now than at any previous period of our history, rely on its productive power in case of danger or necessity.

The laws relating to the income tax form the subject of this volume, which is a compilation of the different outstanding enactments, united together by references, with, in notes, the substance of the judicial decisions on the various points raised in the Law Courts.

Originally, it was intended to give, in a separate part of the volume, following the plan of the author's volume on the subject of the Stamp Duties and the Stamp Laws, a history of taxation in this country, commencing with the fiscal alterations which followed on the accession of William the Third, and extending to the present time, with the view more particularly of showing the causes which led at different times to the imposition, augmentation or reduction in amount, repeal or alteration of the income tax and other taxes of a similar description. This intention, however, just as this volume was about to be published, was frustrated by the consumption by fire of a material part of the manuscript;

so that, as regards the historical part of the volume, on the very point of achievement,

ibi omnis
effusus labor.

The legal part is, therefore, published alone.

2. Preliminary Observations regarding the Statutory Law.

The principal provisions of the Statutory Law on the subject of income tax are contained in the Act of the 5 & 6 Vict. c. 35, passed in the year 1842, on the re-introduction of the tax by Sir Robert Peel.

That Act is a reprint (with certain alterations of minor importance) of the Act of the 46 George III. c. 65, passed in the year 1806, when the income tax was raised to two shillings in the pound, i.e. 10 per cent., in order to meet our enormous expenditure during the final years of the war with France.

And the last-mentioned Act is grounded, in the main, on the provisions of the Act of the 43 George III. c. 122, passed in the year 1803, when the income tax was re-imposed, in consequence of the re-commencement of war, after the short interval of quiet which followed the peace of Amiens.

Beyond this it is considered unnecessary, on the present occasion, to follow the pedigree, if it may so be termed, of the Act.

The legislation subsequent to the 5 & 6 Vict. c. 35, is contained in a number of Acts passed in the interval between the passing of that Act and the present time. These Acts are enumerated in the List of Acts contained in this volume; and the principal in importance is the Act of the 16 & 17 Vict. c. 34, passed in the year 1853, when the income tax was extended to Ireland.

In addition to the foregoing, a considerable number of

enactments are made applicable to the subject by special enactment in the income tax of 1842 (see s. 3), to the effect that the tax is to be assessed and raised under the regulations of the Acts relating to the assessed taxes and certain other Acts therein referred to 'so far as they are not superseded by, and are consistent with, the express provisions of the Act.' The Acts and enactments thus referentially incorporated in the income tax laws are enumerated in the before-mentioned List of Acts. They range in date from the 43 George III. to the 5 & 6 Will. IV., and are printed in full in Appendix I.

Lastly, there exist on the Statute Book certain enactments relating to the income tax contained in Acts not otherwise relating to revenue. These Acts are also enumerated in the before-mentioned List of Acts; and the sections are printed in full in Appendix II.

THE INCOME TAX¹ LAWS
OF
THE UNITED KINGDOM.

5 & 6 VICTORIA, CAP. 35.

An Act for granting to Her Majesty duties on profits arising from property, professions, trades, and offices, until the sixth day of April, one thousand eight hundred and forty-five. [22nd June, 1842.]

From and after the fifth day of *April*, One thousand eight hundred and forty-two, there shall be charged, raised, Duties to be levied under this Act.

¹ Income tax is a charge which the legislature has fixed on the person himself, and, therefore, in the case of a gift by will of a rentcharge 'clear of legacy duty and every other deduction whatever,' it was held that it was not to be taken clear of property or income tax. (*Lethbridge v. Thurlow*, 15 Beav. 334.) So also in the case of *Wall v. Wall*, 15 Sim. 513, where a testator gave to his wife an annuity or clear yearly rentcharge of 1,800*l.*, 'clear of all taxes and deductions,' it had been held that the annuitant was subject to property tax. These cases were followed in *Sadler v. Richards*, 4 Kay & J. 302.

A bequest of an annuity 'payable without any deduction whatsoever,' is not equivalent to a bequest thereof free of income tax, which consequently must in such a case be borne by the annuitant. (*Abadam v. Abadam*, 33 L. J. Rep. (N.S.) Ch. 593.)

The following is a lucid description of the machinery for collection of the income tax:—'The Commissioners are to make the assessments; they are to give notice of the assessment to the parties assessed; they are to appoint the time for hearing appeals against the assessments; they are to

levied, collected, and paid, unto and for the use of Her Majesty, her heirs and successors, during the term hereinafter limited, the several rates and duties mentioned in the several Schedules contained in this Act, and marked respectively (A.), (B.), (C.), (D.), and (E.); (that is to say),

Schedule
(A.)

SCHEDULE (A.)

[For all lands, tenements, and hereditaments or heritages in Great Britain there shall be charged yearly, in respect of the property thereof, for every twenty shillings of the annual value thereof, the sum of sevenpence :

Schedule
(B.)

SCHEDULE (B.)

For all lands, tenements, and hereditaments in England there shall be charged yearly, in respect of the occupation thereof, for every twenty shillings of the annual value thereof, the sum of threepence halfpenny :

For all lands, tenements, and heritages in Scotland there shall be charged yearly, in respect of the occupation thereof, for every twenty shillings of the annual value thereof, the sum of twopence halfpenny :

Schedule
(C.)

SCHEDULE (C.)

Upon all profits arising from annuities, dividends and shares of annuities, payable to any person, body politic or corporate, company or society, whether corporate or not corporate, out of any public revenue, there shall be charged yearly, for every twenty shillings of the annual amount thereof, the sum of sevenpence without deduction :

Schedule
(D.)

SCHEDULE (D.)

Upon the annual profits or gains arising or accruing to any person residing in Great Britain from any kind of

appoint collectors ; and, after the time for hearing appeals is over, they are to deliver to them the duplicate assessments and warrants to collect, so that the collectors may know what amounts they are to demand from the parties assessed.' (Per Maule J. in *Kepp v. Wiggett*, 10 C.B. at p. 53.)

¹ These Schedules are superseded by those contained in the 16 & 17 Vict. c. 34.

property whatever, whether situate in Great Britain or elsewhere, there shall be charged yearly, for every twenty shillings of the amount of such profits or gains, the sum of sevenpence; and upon the annual profits or gains arising or accruing to any person residing in Great Britain from any profession, trade, employment, or vocation, whether the same shall be respectively carried on in Great Britain or elsewhere, there shall be charged yearly, for every twenty shillings of the amount of such profits or gains, the sum of sevenpence:

And upon the annual profits or gains arising or accruing to any person whatever, whether a subject of Her Majesty or not, although not resident within Great Britain, from any property whatever in Great Britain, or any profession, trade, employment, or vocation exercised within Great Britain, there shall be charged yearly, for every twenty shillings of the amount of such profits or gains, the sum of sevenpence:

SCHEDULE (E.)

Schedule
(E.)

Upon every public office or employment of profit, and upon every annuity, pension, or stipend payable by Her Majesty or out of the public revenue of the United Kingdom, except annuities before charged to the duties in Schedule (C.), for every twenty shillings of the annual amount thereof respectively, there shall be charged yearly the sum of sevenpence.]

2. And be it enacted, that upon every fractional part of twenty shillings of the annual profits or gains aforesaid the like proportion of duty, at the rate before directed, shall be charged; provided no rate or duty shall be charged of a lower denomination than one penny.

Duties on
fractional
parts.

3. And be it enacted, that the duties by this Act granted shall be under the direction and management of the Commissioners of Stamps and Taxes¹ for the time being, who are hereby empowered to employ all such officers or other persons, and to do all such other acts and things, as may be deemed

The duties
to be
under the
manage-
ment of
the Com-
missioners
of Stamps
and Taxes,

¹ Now Inland Revenue, see 12 Vict. c. 1.

and to be
assessed
and raised
under the
regulations
of the Acts
relating to
the assessed
taxes.

necessary or expedient for the raising, collecting, receiving, and accounting for the said duties, and for putting this Act into execution, in the like and in as full and ample a manner as they are authorised to do with relation to any other duties under their care and management; and that—

48 Geo. 3, c.
99.

The said duties hereby granted arising in England shall be assessed, raised, levied, and collected under the regulations of an Act passed in the forty-third year of the reign of King George the Third, intituled *An Act for consolidating certain of the provisions contained in any Act or Acts relating to the duties under the management of the Commissioners for the affairs of taxes, and for amending the same*, and other Acts relating thereto, or for explaining, altering, or amending the same; and—

48 Geo. 3, c.
150.

The said duties arising in Scotland shall be assessed, raised, levied, and collected under the regulations of an Act passed in the same session of Parliament, intituled *An Act for consolidating certain of the Provisions contained in any Act or Acts relating to the duties under the management of the Commissioners for the affairs of taxes, and for amending the said Acts, so far as the same relate to that part of Great Britain called Scotland*, and other Acts relating thereto, or for explaining, altering or amending the same.

Powers and
provisions
of recited
Acts and
other Acts
to be
applied to
the duties
hereby
granted.

And all the powers, authorities, methods, rules, directions, penalties, clauses, matters, and things now in force, contained in or enacted by the several Acts before recited or referred to, or any other Acts relating to the duties of assessed taxes,¹ and also all the powers, authorities, rules, regulations, directions, penalties, clauses, matters, and things contained in or enacted by two several Acts of Parliament passed respectively in the forty-eighth and fiftieth years of the reign of King George the Third, and intituled respectively *An Act to amend the Acts relating to the duties of assessed taxes, and of the tax upon the profits of property, professions, trades, and offices, and to regulate the assessment and collection of the same*,

48 Geo. 3, c.
141.

¹ The acts here referred to are the following:—48 Geo. 3, c. 141; 50 Geo. 3, c. 105; 3 Geo. 4, c. 88; 1 & 2 Will. 4, c. 18; 4 & 5 Will. 4, c. 60; 5 & 6 Will. 4, c. 20. For these acts and 48 Geo. 3, c. 99, and 48 Geo. 3, c. 150, see Appendix.

and *An Act to regulate the manner of making surcharges of the duties of assessed taxes, and of the tax upon profits arising from property, professions, trades, and offices, and for amending the Acts relating to the said duties respectively*, whether such last-mentioned powers, authorities, rules, regulations, directions, penalties, clauses, matters, and things shall be in force at the time of the passing of this Act or not, and notwithstanding that the same or any part thereof may have expired or been repealed, shall severally and respectively be and become in full force and effect with respect to the duties hereby granted, and shall be severally and respectively duly observed, applied, practised, and put in execution throughout the respective parts of Great Britain, for raising, levying, collecting, receiving, accounting for, and securing of the said duties hereby granted, and for auditing the accounts thereof, and otherwise relating thereto, so far as the same shall not be superseded by and shall be consistent with the express provisions of this Act, as fully and effectually to all intents and purposes as if the same powers, authorities, methods, rules, directions, penalties, clauses, matters, and things were particularly repeated and re-enacted in the body of this Act with reference to the said duties hereby granted, and respectively applied to such parts of Great Britain as aforesaid; and all and every the regulations of such Acts (except as aforesaid) shall be applied, construed, deemed, and taken to refer to this Act, and to the duties hereby granted, in like manner as if the same had been enacted therein.

50 Geo. 3. c. 105.

Sections 4–35 have reference chiefly to Commissioners under the Act.

4. And whereas it is expedient to appoint Commissioners for the general purposes of this Act from and amongst the persons appointed Commissioners for the execution of an Act passed in the thirty-eighth year of the reign of King George the Third, intituled *An Act for granting an aid to His Majesty by a Land Tax, to be raised in Great Britain for the service of the year one thousand seven hundred and ninety-eight*, or from and amongst the persons appointed Commissioners for the execution of the said Act by any subsequent Act of Parlia-

38 Geo. 3. c. 5.

ment passed or to be passed, to act in the execution of this Act, so far as relates to the powers hereby vested in such Commissioners; be it enacted, That—

Commissioners of Land Tax at district meetings to appoint Commissioners for the general purposes of this Act.

The several persons appointed or to be appointed Commissioners for putting in execution the said Land-Tax Act¹ in the respective parts of Great Britain therein mentioned, being respectively qualified to act as Commissioners in the execution of the said Land-Tax Act,² shall meet within the county, riding, shire, or stewardry, or within each hundred, rape, lathe, or wapentake of the county, riding, shire, or stewardry for which they are or shall be respectively appointed Commissioners of the said Land-Tax Act, or within such other division of the said county, riding, shire, or stewardry as the Commissioners of Stamps and Taxes³ shall direct, and also within each city, borough, cinque port, liberty, franchise, town, and place for which separate Commissioners have been appointed with exclusive jurisdiction for putting in execution the said Land-Tax Act within the same, which meetings

¹ The Commissioners of Land Tax are appointed by Acts of Parliament passed from time to time for the purpose, and usually known as the 'name' Acts, to which the following is a reference:—

7 & 8 Geo. 4, c. 75; 9 Geo. 4, c. 38; 2 & 3 Will. 4, c. 127; 3 & 4 Will. 4, c. 95; 6 & 7 Will. 4, c. 80; 1 & 2 Vict. c. 57; 7 & 8 Vict. c. 79; 11 & 12 Vict. c. 62; 16 & 17 Vict. c. 111; 20 & 21 Vict. c. 46; 26 & 27 Vict. c. 101; 29 & 30 Vict. c. 59; 30 & 31 Vict. c. 51; 32 & 33 Vict. c. 64. Under the provisions of the last-mentioned Act, the appointment is made by reference to a schedule of names signed by and deposited with the Clerk of the House of Commons, in lieu of inserting the names in the Act itself.

All persons who shall act as justices of the peace for any county, shire, riding, division, or district within England and Wales, being duly qualified to act as Commissioners for the Land Tax, are declared to be Commissioners within their respective counties, shires, ridings, divisions, and districts for putting into execution the Land-Tax Acts (7 & 8 Geo. 4, c. 75, s. 1).

² As to the qualification for Commissioners of Land Tax, see 38 Geo. 3, c. 5, s. 91, *et seq.* and 38 Geo. 3, c. 48. Except in particular cases, the necessary qualification for a Commissioner for a county is the possession of an estate of the clear value of 100*l.* per annum, or heirship apparent to a person possessed of an estate of the value of 300*l.* per annum; one moiety of the estate, in either case, to be situate in the county. For a city or borough the qualification is less in amount, viz. 40*l.* per annum clear in land or houses, or personal estate to the amount of 1,000*l.*

³ Now Inland Revenue.

shall be convened from time to time by the Commissioners of Stamps and Taxes,¹ when and as they shall deem necessary, by notice inserted in the *London Gazette* and *Edinburgh Gazette* for England and Scotland respectively, and shall be held at such time and place as shall be appointed by such notice ;

And at every such meeting the said Commissioners of the Land-Tax Act, or the major part of them then present, shall choose and set down in writing the names of such of the Commissioners appointed as aforesaid who shall respectively be qualified as hereinafter is required,² and who shall be fit and proper to act as Commissioners for the general purposes of this Act in such county, riding, shire, or stewartry aforesaid, and in each and every district within each respective hundred, rape, lathe, wapentake, or other division aforesaid, and within each city, borough, cinque port, liberty, franchise, town, and place aforesaid, observing always in the execution of this Act the same limits which shall have been or may be settled for the districts under the Acts relating to the duties of assessed taxes ;³ and the names of such persons who shall be so chosen shall be set down in the order in which the major part of the Commissioners then present shall judge fit they should respectively be appointed Commissioners in their respective districts ; and any seven,⁴ or any less number than seven, not being in any case less than three, of the persons so set down, and in the order in which they shall be so set down in such list, shall be Commissioners for the general purposes of

Manner of
choosing
Commis-
sioners ;

¹ Now Inland Revenue.

² See ss. 10, 11, 12, 13, 14, of this Act.

³ As to the powers of the Commissioners of Stamps and Taxes—now Inland Revenue—to transfer the jurisdiction over detached parishes and places to the Commissioners appointed for the adjoining county, &c., see 5 & 6 Vict. c. 37, s. 3 *et seq.*

⁴ ‘Whenever it shall appear to the Board of Inland Revenue that the number of the persons so appointed for any district, division, or place in Great Britain is insufficient for the proper discharge of the business arising under this Act, the Board shall authorise the increase of the number of persons to be chosen Commissioners for General Purposes for such district, division, or place to any number not exceeding fourteen, and of persons to supply vacancies amongst such Commissioners to any number not exceeding fourteen,’ see post, 28 Vict. c. 30, s. 5.

this Act, and of the duties granted as aforesaid, and they are hereby required to take upon themselves the execution of this Act, and of the said duties, as such Commissioners for general purposes;

and supply-
ing vacan-
cies.

And any seven,¹ or any less number than seven, not being in any case less than three, of the persons so set down next in order in the list of names before mentioned, shall be Commissioners to supply vacancies as the same may arise in the manner hereinafter² mentioned:

In want of
Land-Tax
Commis-
sioners,
other fit
persons
residing in
the district
may be
named;

Provided always, that if at any such meeting as aforesaid the Commissioners shall not find amongst the Commissioners appointed for executing the said Land-Tax Act, and set down in manner aforesaid, the names of seven persons to act and seven others to supply vacancies in each such district, it shall be lawful for them to appoint any persons residing within such district who shall respectively be qualified as hereinafter is required, and who in their judgment shall be fit and proper, to be Commissioners for the general purposes of this Act, until the number of seven in each such list shall be completed, although such persons shall not have been appointed to act as Commissioners in the execution of the said Land-Tax Act:

or from
adjoining
districts.

Provided also, that if at such meeting the Commissioners shall not find and set down fourteen persons of the descriptions before mentioned to act as Commissioners and to supply vacancies in each such district, it shall be lawful for them to select such number of persons as shall be requisite from the persons acting as Commissioners for executing the said Land-Tax Act in or for any adjoining or neighbouring district of the same county, riding, division, shire, stewardry, city, town, or place, in order that there shall be no failure in the execution of this Act;

And the names of such respective persons who shall have been so chosen as aforesaid shall be transmitted to the head Office for Stamps and Taxes³ in England and Scotland respectively in the order in which they shall have been set down in such lists:

¹ See note 4, p. 7.

² See s. 7.

³ Now Inland Revenue.

Provided always, that where seven¹ persons, qualified as hereinafter is required, shall be chosen to act as Commissioners for any district as aforesaid, no other person shall interfere as a Commissioner in the execution of this Act so long as such seven persons shall continue to act, except in the cases hereinafter mentioned.

Where seven persons shall be chosen, no others to act.

5. And be it enacted, That within and for each of the cities and towns hereinafter mentioned, (*videlicet*), London, Bristol, Exeter, Kingston-upon-Hull, Newcastle-upon-Tyne, Norwich, Birmingham, Liverpool, Leeds, Manchester, King's Lynn and Great Yarmouth, it shall be lawful for the persons hereinafter mentioned to choose Commissioners, and persons to supply their vacancies, to act together with the persons to be chosen or appointed as before directed ;

Within certain cities and towns other Commissioners may be chosen to act with those chosen by the Land-Tax Commissioners.

And that in and for the city of London two Commissioners, and two to supply their vacancies, shall be named by the mayor and aldermen of London out of eight persons, four of whom shall be aldermen, to be returned to them by the common council; two other Commissioners, and two to supply their vacancies, by the governor and directors of the Bank of England; one other Commissioner, and one other to supply his vacancy, by each of the companies hereinafter mentioned, (*videlicet*), the directors of the East India Company, the governor and directors of the South Sea Company, the governor and directors of the Royal Exchange Assurance Company, the directors for conducting and managing the affairs of the East and West India Dock Company, and the directors for conducting and managing the London Dock Company and the Saint Katherine Dock Company, respectively, for the time being ;

London.

And that it shall be lawful for the magistrates and justices of the peace acting in and for the city of Norwich to choose eight persons to be Commissioners, and eight persons to supply their vacancies, not more than four of the said eight Commissioners, and not more than four of the said eight persons to supply their vacancies, to be chosen from out of

Norwich

¹ See note 4, p. 7.

the said magistrates and justices, and the remaining four Commissioners, and four persons to supply their vacancies, to be chosen from the inhabitants of the said city;

And in and for each of the other cities and towns before mentioned it shall be lawful for the magistrates and justices of the peace acting in and for the said cities and towns respectively, together with the justices of the peace acting in and for the county, riding, or division wherein the same respectively are situate, to choose eight persons to be Commissioners, and eight persons to supply their vacancies, as herein is mentioned ;

And the persons so to be chosen by the Land-Tax Commissioners as aforesaid, together with the other persons respectively to be chosen as herein is particularly directed, shall be Commissioners for the purposes of this Act, and to supply their vacancies, as the same may arise, within and for the several districts in which such cities and towns respectively shall be situate, or which shall be formed by such cities and towns respectively, and for such other places which have usually been assessed in the same district with such cities and towns respectively towards the aid by a Land Tax ;

And the names of all persons so chosen as last aforesaid shall be returned to the Commissioners of Stamps and Taxes.¹

Where sufficient Commissioners are not chosen for cities and towns, the Commissioners for the county may be chosen.

6. Provided always, and be it enacted, That in case there shall not be a sufficient number of Commissioners chosen or appointed for general purposes as aforesaid, or to supply vacancies, capable of acting according to the qualification required by this Act for any city, borough, town, or place, then and in every such case any person qualified to act for the county at large, or riding, shire, or stewardry, in which or adjoining which such city, borough, town, or place shall be situate, may be chosen to act as a Commissioner for such city, borough, town, or place :

Power to choose persons duly qualified,

Provided also, that any person residing in any county, riding, division, shire, stewardry, city, town, or place where

¹ Now Inland Revenue.

a Commissioner shall be wanting, and qualified as hereinafter mentioned, who shall be willing to act as a Commissioner for general purposes as aforesaid, in any district where a Commissioner shall be wanting, may be chosen in manner aforesaid to be such Commissioner, although such person shall not have been appointed to act in the execution of the said Land Tax Act; anything hereinbefore contained to the contrary notwithstanding.

although
not named
Commissioners of
Land Tax.

7. And be it enacted, That when any Commissioner for general purposes shall die, or decline to act, or having begun to act shall decline to act any further therein, the remaining Commissioners shall choose one or more of the persons on the list to supply vacancies, who shall be appointed in the place of the Commissioner so refusing or declining to act, or dying, provided the person so to be appointed to supply such vacancy shall have been chosen in the same manner as the person so refusing or declining to act, or dying; and the several Commissioners of Land Tax shall at such their meetings, convened in manner aforesaid, and the several persons authorised to appoint Commissioners for the several cities and towns aforesaid shall, on notice thereof from the clerk to the acting Commissioners for the same cities and towns respectively, as often as occasion shall require, select and add new names to the persons before chosen to supply vacancies, who shall respectively be Commissioners for general purposes, as and when such vacancies shall happen: Provided always, that if the list for supplying vacancies to be made and renewed as aforesaid shall at any time be defective so that the due number of Commissioners cannot be supplied therefrom, the same shall be filled up and renewed from time to time by the acting Commissioners for general purposes in the district where such failure shall have happened.

How vacancies
among such
Commissioners are
to be supplied.

8. And be it enacted, That if in any district there shall be a neglect in appointing Commissioners for general purposes as hereby is directed,¹ or the Commissioners so appointed

Commissioners of
Land Tax
Act to execute the

¹ See ss. 4, 6, and 17.

Act in default of appointing other Commissioners, or on neglect of Commissioners appointed under this Act;

shall neglect or refuse to act, or having begun to act shall decline to act further therein, it shall be lawful for the Commissioners appointed to execute the said Land-Tax Act, being respectively qualified as directed by this Act, and they and every of them, not in any case exceeding the number of seven, on notice of such neglect and want of appointment, given to their clerk, by any inspector or surveyor of taxes duly authorised to give such notice by the Commissioners of Stamps and Taxes,¹ shall and they are herewith strictly enjoined and required to take upon themselves forthwith the execution of this Act, and to do and execute all matters and things which Commissioners chosen in pursuance of this Act are required and empowered to do; and if in any district there shall be a want of such last-mentioned Commissioners, the Commissioners of any adjoining district in the same county, riding, or division, shire or stewartry, being respectively qualified as directed by this Act, shall, on like notice as aforesaid, execute this Act as such Commissioners, by themselves, or in concurrence with any persons willing to act as Commissioners of the district where this Act shall require to be executed;

and Commissioners for special purposes on neglect of Land-Tax Commissioners.

And if the persons aforesaid to whom such notice shall have been given shall not take upon themselves the execution of this Act within ten days next after such notice given, or shall not proceed therein with due diligence, then and in every such case it shall be lawful for the Commissioners for special purposes,² to be appointed under the authority of this Act, to execute this Act in such district in all matters and things hereby directed to be done by Commissioners for general purposes:

Provided always, that where Commissioners willing to act in each district shall not be returned to the Head Office for Stamps and Taxes¹ in England and Scotland respectively as aforesaid, then and in such case it shall be lawful for the said

¹ Now Inland Revenue.

² As to the appointment of Commissioners for special purposes, see s. 23.

Commissioners of Stamps and Taxes¹ to cause such notices as aforesaid to be given to two or more of the persons on whom the right of executing this Act shall devolve in pursuance of the directions of this Act before mentioned.

9. And be it enacted, That the Commissioners to be appointed for general purposes in manner aforesaid shall appoint a clerk, and if necessary an assistant clerk, for the duties to be assessed by them in each district, who shall execute their office according to the regulations of this Act and the Acts herein respectively mentioned or referred to; and every such clerk and assistant shall act as such as well in all matters and things to be done by, under, and before the respective Commissioners for general purposes, as by, under, and before the respective additional Commissioners hereinafter² mentioned in the respective districts;

Commissioners may appoint a clerk and assistant.

Provided that no more than one clerk's assistant shall be appointed for any district without the approbation of the Commissioners of Stamps and Taxes,¹ on a statement made to them by the Commissioners for general purposes of the necessity thereof in consideration of the extent or population of the district;

And if any clerk or clerk's assistant appointed under the authority of this Act who shall have taken the oath hereinafter² required shall wilfully obstruct or delay the execution of this Act, or shall negligently conduct or wilfully misconduct himself in the execution of this Act, he shall forfeit the sum of One hundred pounds, and shall be dismissed from the said office, and be rendered incapable of again acting as clerk or clerk's assistant in the execution of this Act, or any other Act for granting duties under the management of the Commissioners of Stamps and Taxes.¹

Penalty on clerk or assistant for misconduct.

10. And be it enacted, That no person herein required to be qualified in respect of estate shall be capable of acting as a Commissioner for general purposes in the execution of this Act for any district or division of any county at large

Qualification of Commissioners for districts or divisions of counties

¹ Now Inland Revenue.

² See s. 16.

³ See s. 38 and Schedule F.

and for certain cities and towns in England.

within England (the county of Monmouth and the dominion of Wales excepted),¹ or of any of the ridings of the county of York, or of the county or divisions of Lincoln, or in or of any of the several cities and towns of London, Westminster, Bristol, Exeter, Kingston-upon-Hull, Newcastle-upon-Tyne, Norwich, Birmingham, Liverpool, Leeds, Manchester, King's Lynn, and Great Yarmouth, unless such person be seised or possessed of lands, tenements, or hereditaments in Great Britain of the value of two hundred pounds per annum or more, of his own estate, being freehold or copyhold, or leasehold for a term whereof not less than seven years are unexpired, over and above all ground rents, incumbrances, and reservations payable out of the same respectively, or unless such person shall be possessed of personal estate of the value of five thousand pounds, or a personal estate or an interest therein producing an annual income of two hundred pounds, or of lands, tenements, hereditaments, and personal estate, or an interest therein, being together of the annual value of two hundred pounds, estimating in every such case one hundred pounds personal estate as equivalent to four pounds per annum, and an interest from personal estate of four pounds per annum as equivalent to one hundred pounds personal estate, or unless such person be the eldest son of some person who shall be seised or possessed of a like estate of thrice the value required as the qualification of a Commissioner, in right of his own estate, for such county at large, riding, division, or city.

Qualification for the county of Monmouth, the counties in Wales, and for the cities, towns, or places not before mentioned.

11. And be it enacted, That no person herein required to be qualified in respect of estate shall be capable of acting as a Commissioner for general purposes in execution of this Act in any district or division of the county of Monmouth, or of any county in Wales, or for any city, borough, cinque port, liberty, franchise, town, or place in England or Wales, (other than the cities and towns herein-before mentioned), unless such person be seised or possessed of an estate of the like nature and of four-fifths of the value required for the

¹ As to the county of Monmouth and counties in Wales, see s. 11.

estate of a Commissioner acting for a district or division of a county at large in England as aforesaid, or unless such person be the eldest son of some person who shall be seised or possessed of some estate of thrice the value required as the qualification of a Commissioner, in right of his own estate, for the same county, city, borough, cinque port, liberty, franchise, town, or place.

12. And be it enacted, That no person hereby required to be qualified in respect of estate shall be capable of acting as a Commissioner for general purposes in execution of this act for any shire or stewartry in Scotland, unless such person be enfeofft in superiority or property, or possessed as proprietor or life-renter, of lands in Scotland to the extent of one hundred and fifty pounds scots per annum valued rent, or unless such person be possessed of personal estate of the value of five thousand pounds, or of personal estate, or an interest therein, producing an annual income of two hundred pounds sterling, or be enfeofft or possessed as aforesaid of land and personal estate, or an interest therein, being together of the annual value of two hundred pounds sterling, estimating in every such case one hundred pounds personal estate as equivalent to four pounds per annum, and an interest from personal estate of four pounds per annum as equivalent to one hundred pounds personal estate, or unless such person be the eldest son of some person who shall be enfeofft or possessed of a like estate of twice the value required as the qualification of a Commissioner, in right of his own estate, for such shire or stewartry.

Qualifica-
tion for
shires or
stewartries
in Scotland

13. And be it enacted, That no person herein required to be qualified in respect of estate shall be capable of acting as a Commissioner for general purposes in execution of this Act for any city or borough in Scotland unless such person be enfeofft or possessed of an estate of the like nature and of three-fifths of the value required for the estate of a Commissioner acting for any shire or stewartry in Scotland, or unless such person be the eldest son of some person enfeofft or possessed of some estate of thrice the value required as the qualification of a Commissioner, in right of his own estate, for the same city or borough.

for cities or
boroughs in
Scotland.

Qualifica-
tion in
lands need
not be in
the county.

14. Provided always, and be it enacted, That no estate consisting of lands or tenements, as the qualification of a Commissioner, shall be required to be situate in the county, riding, division, shire, or stewartry for which any person shall be a Commissioner :

Proof of
qualifica-
tion.

Provided also, that the proof of qualification where required shall lie on the person acting in the execution of this Act, in such manner as is by law directed with respect to Commissioners acting in the execution of the said Land-Tax Act.¹

Qualifica-
tion not
required for
certain
officers act-
ing as Com-
missioners,

15. Provided also, and be it enacted, That nothing herein contained shall be construed to require any qualification of a Commissioner in the district of the palaces of Whitehall and Saint James Westminster, for any officer who shall have heretofore acted or may hereafter act as a Commissioner for putting in execution the said Land-Tax Act in the said district, other than the possession of their respective offices ; nor in any shire or stewartry in Scotland, for any provost, baillie, dean of guild, treasurer, master of the merchants' company, or deacon convener of the trades for the time being of any royal burgh in Scotland, nor any baillie for the time being of any borough of regality or barony of Scotland, nor the factors for the time being on the several forfeited estates annexed to the Crown by an Act passed in the twenty-fifth year of the reign of King George the Second, who shall be respectively appointed Commissioners for executing the said Land-Tax Act in any shire or stewartry in Scotland ; nor for any Commissioner for special purposes acting in the execution of any of the powers or provisions of this Act.

nor for
special
Commis-
sioners.²

For choos-
ing addi-
tional Com-
missioners;

16. And be it enacted, That whenever it shall be deemed by the Commissioners for the general purposes of this Act to be expedient that certain of the powers herein contained shall be executed by Commissioners other than and in addition to the persons to be chosen or appointed as aforesaid, such additional Commissioners shall be chosen by

¹ That is, by oath—if required ; see 38 Geo. 3, c. 5, s. 49.

² As to Commissioners for public offices, see s. 156 of this Act ; and as to Sheriffs depute and substitute in Scotland, see 5 & 6 Vict. c. 37, s. 7.

the Commissioners for General Purposes acting in the same district; for which purpose the said Commissioners, being duly qualified as required by this Act, shall, with the consent of the major part of them assembled at any meeting to be held for that purpose, set down in writing lists of the names of such persons residing within their respective districts as shall in the opinion of such Commissioners be fit and proper persons to act as such Additional Commissioners, which lists shall contain the names of so many of those persons as the said Commissioners shall in their discretion, after taking into consideration the size of each district, and the number of persons to be assessed therein, think requisite for the due execution of this Act; which lists, being respectively signed by such Commissioners, shall be a sufficient authority for such Additional Commissioners being respectively qualified as hereinafter is mentioned, and they are hereby authorised to take upon themselves the execution of the several powers of this Act according to the provisions thereof:

Provided always, that the persons appointed to supply vacancies in any district may be chosen and act as Additional Commissioners until their services shall be required¹ as Commissioners for General Purposes:

Provided also, that no person shall be capable of acting as such Additional Commissioner who shall not be seised or enfeoffed or possessed of an estate of the like nature, and of one-half the value herein required for the estate of a Commissioner for General Purposes in the same district:

Provided also, that where no Additional Commissioners shall be named and appointed in any district the Commissioners appointed for General Purposes shall execute this Act in such district in all matters and things hereby authorised to be done by Additional Commissioners.

17. Provided always, and be it enacted, That if in any city, liberty, franchise, cinque port, town, or place, for which separate Commissioners have been appointed to act in execution of the said Land Tax Act, there shall not be found a

their qualification.

In default of naming Additional Commissioners.

Appointment of Commissioners in places not having persons qualified.

¹ See s. 7.

sufficient number of persons, qualified as directed by this Act, and willing to act as Commissioners for General Purposes, or as Additional Commissioners, it shall be lawful to appoint, as such Commissioners or Additional Commissioners, any persons residing in such city, liberty, franchise, cinque port, town, or place, who shall be liable to be assessed under the provisions contained in this Act for annual profits, however arising, to the amount of two hundred pounds or upwards.

Newly
appointed
Commissioners
may assess
and levy
for former
years.

18. And be it enacted, That whenever a new appointment of Commissioners shall take place they shall execute this Act as well with respect to the duties which shall not but which ought to have been assessed in any former year, and with respect to arrears of duties assessed in any former year under this Act, as to the assessments to be made in such year in which they shall be appointed, and shall have the like powers to assess, levy, and collect such duties and arrears as they have to assess, levy, and collect the duties assessed by them; for all which acts such appointment shall be a sufficient authority, subject to the regulations of this Act.

Notice to
be given to
Additional
Commissioners
to take upon
themselves
the execution
of this
Act.

19. And be it enacted, That whenever the said Commissioners for General Purposes shall have named such Additional Commissioners as aforesaid,¹ they shall cause notice thereof in writing, signed by two or more of them, to be delivered to the said Additional Commissioners by the assessors² of the respective parishes or places where they reside, naming the day and place appointed by the Commissioners for General Purposes for the first meeting of the said Additional Commissioners, and which meeting shall be appointed to be held not later than ten days after the date of such notice; and the said respective assessors shall, without delay, cause the respective persons so named to be summoned, by notice in writing, either given personally or left at their respective places of abode, to assemble, at the time and place mentioned in such notice, for the purpose of qualifying themselves to act in the execution of the powers vested in them by this Act; and the said Commissioners for General Purposes shall administer the

¹ See s. 16.

² See s. 46.

oath to such Additional Commissioners required by this Act to be taken by them,¹ and shall then and there appoint a day for the said Additional Commissioners to bring in their certificates of assessment in the manner herein directed; and the clerk² to the Commissioners in each district, or his assistant, shall also be appointed clerk to the Additional Commissioners appointed for the same district, and shall attend the said Additional Commissioners at their meetings as their clerk.

The oath to be administered to them.

Clerk.

20. And be it enacted, That it shall be lawful for the Commissioners for General Purposes, whenever in their judgment the same shall be requisite, to divide such Additional Commissioners into district committees, and to allot to each committee distinct parishes, wards, or places in which such committees shall separately act in the execution of this Act, but so that the meetings of such committee shall be appointed at such times as that the clerk to such Commissioners may attend every meeting:

Dividing Additional Commissioners into committees.

Provided always, that not more than seven persons shall act together as Additional Commissioners for the same district not being formed into several divisions as aforesaid, nor any greater number act together in the same committee; and that where more than seven persons shall attend as such Additional Commissioners at any meeting, either for the whole of any district or for any division thereof, the seven persons first in their order on the list signed by the Commissioners for General Purposes then present shall act, and the rest shall withdraw from such meeting:

Number of Additional Commissioners in each committee or district.

Provided also, that not less than two³ Additional Commissioners shall be competent to form any meeting either for any district or division thereof, and that any two of them, or the major part of them then present, shall be competent to do any act authorized by this Act.

21. Provided always, and be it enacted, That if it shall appear to the Commissioners for General Purposes, whether they shall have been chosen as aforesaid⁴ or shall act by

For appointing a greater number of Commissioners.

¹ As to the oaths to be taken by Additional Commissioners and others, see s. 38.

² See s. 9.

³ See also s. 101.

⁴ i.e. as directed in s. 4.

Commissioners for General Purposes instead of Additional Commissioners.

virtue of their appointment of Commissioners for executing the said Land Tax Act,¹ to be expedient that a greater number than seven Commissioners for General Purposes, possessing the qualification² required for such Commissioners, should be appointed for any district, instead of appointing Commissioners possessing only the qualification required for Additional Commissioners as before mentioned,³ it shall be lawful for them to appoint such greater number, not in any case exceeding the number of seven, observing, with regard to such appointments, the same rules as in the first appointment of Commissioners for General Purposes,⁴ but nevertheless without adding thereto any persons to supply their vacancies ;

Two of them to execute the office of Additional Commissioners.

And in every case of appointing such increased number of Commissioners for General Purposes it shall be lawful for the said Commissioners, at their first meeting after such appointment, and they are hereby required, to choose indifferently by lot such number of their own body, not less than two or more than seven, to execute the office vested in Additional Commissioners by this Act, and the persons so chosen shall be Additional Commissioners for executing this Act and the powers hereby vested in Additional Commissioners, and they are hereby required to execute this Act accordingly, and the remaining Commissioners not so chosen by lot shall execute the powers vested in the Commissioners for General Purposes :

Where none such are appointed, then Commissioners for General Purposes may act.

Provided also, that where no such Additional Commissioners shall have been appointed specially to execute the powers vested in the Additional Commissioners, the Commissioners acting in the execution of the powers of this Act, whether chosen as aforesaid or not, shall divide themselves in such manner that two Commissioners at the least shall be appointed to execute the powers vested in Additional Commissioners by this Act ; and if in such case there shall not be two remaining persons at least qualified to act as Commissioners for General Purposes in such district, then the persons qualified to act in the execution of the powers of this Act as Commissioners for General Purposes in any adjoining district of the same county,

If not sufficient, then others may be taken out of the adjoining district.

¹ See s. 8.

² See ss. 10, 11, 12, 13.

³ See s. 16.

⁴ See s. 4.

riding, division, shire, or stewardry, or such number of them as shall be requisite, shall execute this Act and the powers hereby vested in Commissioners for General Purposes in and for such first-mentioned district.

22. And be it enacted, That the Commissioners for General Purposes shall execute this Act in all matters and things relating to the duties in Schedules (A.) and (B.) of this Act, except such allowances in respect thereof as are directed to be made in Number VI. of Schedule (A.)¹ by other Commissioners for special purposes as hereinafter mentioned, and also all matters and things relating to the duties in Schedule (D.) of this Act, except in cases where such matters and things are herein directed to be done by the said Commissioners for Special Purposes,² or by the Additional Commissioners, or persons acting as such,³ and the said Commissioners for General Purposes shall also execute this Act in all matters and things relating to the duties in Schedule (E.) not executed by the Commissioners authorised to be appointed for those duties: Provided always that nothing herein contained shall be construed to preclude any person chosen a Commissioner for General Purposes from acting as such by reason of his acting or having acted as an Additional Commissioner,⁴ except only in the hearing and determining of appeals against or relating to such particular assessment wherein he shall have made an assessment as such Additional Commissioner.

Commissioners for General Purposes to execute all matters with respect to the duties under all the Schedules, except such as are directed to be executed by Special or other Commissioners.

23. And be it enacted, that the Commissioners of Stamps and Taxes⁵ for the time being, together with such persons as shall be appointed Commissioners for Special Purposes as next herein-after mentioned, shall be Commissioners for the Special Purposes of this Act; and it shall be lawful for the Commissioners of Her Majesty's Treasury of the United Kingdom of Great Britain and Ireland, by warrant under their hands and seals, from time to time to appoint such and so many other persons to be Commissioners for such Special Purposes as they respectively shall think expedient;

Commissioners for Special Purposes.

¹ See post, page 64.

² See ss. 130, 131, and 143.

³ See s. 111.

⁴ See s. 16.

⁵ Now Inland Revenue.

Functions
of Special
Commis-
sioners.

Which said Commissioners of Stamps and Taxes,¹ and Commissioners so to be appointed as last aforesaid, without other qualification being required than the possession of their respective offices,² shall have full authority to execute the several powers given by this Act to Commissioners for Special Purposes, either in relation to the allowances specified in Number VI. Schedule (A.) of this Act,³ or in relation to the special exemptions granted from the duties mentioned in Schedule (C.) of this Act,⁴ or to the charging and assessing the profits arising from annuities, dividends, and shares of annuities, paid in Great Britain out of the revenues of any foreign state, as herein mentioned,⁵ and also in relation to the examining, auditing, checking, and clearing the books and accounts of dividends delivered to the Commissioners of Stamps and Taxes¹ under the authority of this Act, and shall also have full authority to do any other act, matter, or thing hereby directed or required to be done by Commissioners for Special Purposes,⁶ and all powers, provisions, clauses, matters, and things contained in this Act for ascertaining the amount of any duty, exemption, or allowance mentioned in this Act, shall be used, practised, and put in execution by the said Commissioners for Special Purposes in ascertaining the amount of duty or any exemption or allowance placed under their cognizance or jurisdiction :

Their pro-
ceedings to
be by affi-
davit with-
out viva
voce exam-
ination.

Provided always, that it shall not be lawful for the said Commissioners for Special Purposes (except when acting in the execution of this Act in the place of Commissioners for General Purposes, or on any appeal in the cases authorised by

¹ Now Inland Revenue.

² See also s. 15.

³ i.e. allowances in respect of the rents and profits of lands, tenements, hereditaments, and heritages belonging to any hospital, public school, or almshouse, or vested in trustees for charitable purposes, so far as the same are applied to charitable purposes. See s. 61 (post, p. 65.)

⁴ i.e. claims of exemption in favour of the stock and dividends of friendly societies, savings' banks, charitable institutions, &c. See s. 98 (post, p. 104) and s. 88, Schedule (C.), Rules for assessing and charging the duties, Exemptions (post, p. 93).

⁵ See s. 29.

⁶ As to the general powers of Commissioners for Special Purposes, see s. 132.

this Act,¹) to summon any person to be examined before them, but all inquiries by or before the said Commissioners for Special Purposes (except in the several cases aforesaid) shall be answered by affidavit, to be taken before one of the Commissioners for General Purposes in their respective districts; and such Commissioners for Special Purposes shall have authority to use, exercise, and apply all the powers of this Act as effectually as any other Commissioners are hereby authorised to use, exercise, or apply the same, so far as the said powers relate to the jurisdiction given to the said Commissioners for Special Purposes; and the said Commissioners for Special Purposes shall and may be allowed such salary for their pains and trouble, and such incidental expenses, as the said Commissioners of Her Majesty's Treasury shall direct to be paid to them:

Provided always that the said Commissioners of Her Majesty's Treasury shall cause an account of all appointments of Commissioners for Special Purposes with salaries to be laid before each House of Parliament within twenty days after their appointment respectively, if Parliament shall then be sitting, and if Parliament shall not be sitting, then within twenty days after the next meeting of Parliament.

Appoint-
ments of
Commis-
sioners with
salaries to
be laid
before
Parliament

24. And be it enacted, That the Governor and directors of the Company of the Bank of England shall be Commissioners for executing this Act, for the purpose of assessing and charging the duties hereby granted in respect of all annuities payable to the said Company at the receipt of the exchequer, and the profits attached to the same, and divided amongst the several proprietors, and in respect of all annuities, dividends, and shares of annuities payable out of the revenue of the United Kingdom to any persons, corporations, or companies whatever, and which shall have been entrusted to the said Governor and Company for such payment, and in respect of all other annuities, dividends, and shares of annuities which shall have been entrusted to the said Governor and Company

Governor
and direc-
tors of the
Bank of
England to
be Commis-
sioners for
assessing
duties on
all annui-
ties, divi-
dends,
pensions,
salaries,
&c. payable
by the
Bank, and
on their
profits.

¹ As to appeals to the Commissioners for Special Purposes against assessments or surcharges to the duties under Schedule (D.), see s. 130 (post, p. 139.)

for payment as aforesaid, and in respect of all profits and gains of the said Company chargeable under Schedule (D.) of this Act, and in respect of all other dividends, annuities, pensions, and salaries payable by the said Company, and also in respect of all other profits chargeable with duty under this Act, and arising within any office or department under the management or control of the said Governor and Company; and the said Commissioners shall have authority to use, exercise, and apply all the powers of this Act as fully and effectually as the Commissioners for the General Purposes of this Act are authorized to use, exercise, or apply the same, so far as the same relate to the said duties to be assessed and charged by the said governor and directors, and shall make their assessments of the said duties under and subject to the rules, regulations, and exemptions contained in the several schedules of this Act under which such duties are respectively chargeable.

Governor,
&c. of the
Bank of
Ireland to
be Commis-
sioners for
assessing
duties on
annuities,
and divi-
dends to
persons not
resident in
Ireland.

25. And be it enacted, that the governor and directors of the company of the Bank of Ireland shall be Commissioners for executing this Act,¹ and with the like powers as aforesaid, for the purpose of assessing and charging the duties hereby granted in respect of all annuities, dividends, and shares of annuities payable by the Governor and Company of the Bank of Ireland out of the public revenue of the United Kingdom, to or for the use or benefit of any person not resident in Ireland; and the said last-mentioned Commissioners shall make their assessments of the said duties under and subject to

¹ By the 11th section of 16 & 17 Vict. c. 84 (the Act which extended the income tax to Ireland), it is enacted—That the governor and directors of the Bank of Ireland shall be Commissioners for executing the Act, for the purpose of assessing and charging the duties thereby granted in respect of all annuities, dividends, and shares of annuities payable by the governor and company of the Bank of Ireland out of the public revenue of the United Kingdom to any persons, corporations, or companies whatever, and in respect of all profits and gains of the said company chargeable under Schedule (D.) of the Act, and in respect of all other dividends, interests, annuities, pensions, and salaries payable by the said company, and also in respect of all other profits chargeable with duty under the Act and arising within any office or department under the management or control of the said governor and company.

the rules, regulations, and exemptions contained in Schedule (C.) of this Act.

26. And be it enacted, That the governors and directors of the South Sea Company shall be Commissioners for executing this Act, with the like powers as aforesaid, for the purpose of assessing and charging the duties hereby granted in respect of all annuities payable to the said company at the receipt of the exchequer, and the profits attached to the same and divided amongst the several proprietors, and in respect of all annuities, dividends, and shares of annuities payable out of the revenue of the United Kingdom to any persons, corporations, or companies whatever, and which shall have been entrusted to the said company for such payment, and in respect of all other dividends, annuities, pensions, and salaries payable by the said company, and also in respect of all other profits chargeable with duty under this Act, and arising within any office or department under the management and control of the said governors and company; and the said Commissioners shall make their assessments of the said duties under and subject to the rules, regulations, and exemptions contained in the several schedules of this Act under which such duties are respectively chargeable.

Governors, &c. of the South Sea Company to be Commissioners for assessing duties on all annuities, dividends, pensions, salaries, &c. payable by them.

27. And be it enacted, That the Directors of the East India Company shall be Commissioners for executing this Act, and with the like powers as aforesaid, for the purpose of assessing and charging the duties hereby granted in respect of the interest payable on the bonds¹ of the said Company, and in respect of all dividends, annuities,² pensions and salaries payable by the said Company, and also in respect of all other profits and gains chargeable with duty under this Act, and arising within any office or department under the management or control of the said company, which assessment shall be made under and subject to the rules, regulations, and

Directors of the East India Company to be Commissioners for assessing duties on interest, dividends, annuities, pensions, salaries, &c. payable by them.

¹ See s. 97.

² An annuity which the company pays merely as an agent for the trustees of the Bengal Civil Service Fund in India is not within the charge. *Udney v. the East India Co.*, 13 C.B. 733.

exemptions contained in the several schedules under which the said duties are respectively chargeable.

Commissioners for Reduction of National Debt to assess the duties on all annuities paid by them on salaries and pensions.

28. And be it enacted, That the Commissioners for the reduction of the National Debt shall be Commissioners for executing this act, and with like powers as aforesaid, for the purpose of assessing and charging the duties hereby granted in respect of all annuities payable by them out of the revenue of the United Kingdom, and in respect of all salaries and pensions payable in any office or department under their management or control; and the said Commissioners shall make their assessments of the said duties under and subject to the rules, regulations, and exemptions contained in the several schedules under which the said duties are respectively chargeable.

Commissioners for charging foreign dividends.

29. And be it enacted, that the said Commissioners for Special Purposes shall be Commissioners under the regulations of this Act, and with the like powers as aforesaid, for the purpose of assessing and charging the duties hereby made payable on all dividends and shares of annuities payable out of the revenue of any foreign state to any persons, corporations, companies, or societies in Great Britain,¹ which shall have been or shall be entrusted for such payment to any person, corporation, company, or society whatever in Great Britain,¹ other than and except the several companies aforesaid, which assessments shall be made under and subject to the rules, regulations, and exemptions contained in Schedule (C.) of this Act.²

Appointment of Commissioners for the duties on offices in the Courts or Public Departments.

30. And for the ordering, raising, levying, and paying of the said sums of money hereby made payable on offices and employments of profit, be it enacted, That the Lord High Chancellor, the judges, and the principal officer or officers of each court or public department of office under Her Majesty throughout Great Britain, whether the same shall be civil, judicial, or criminal, ecclesiastical or commissary, military, or naval, shall respectively have authority to appoint Commissioners from or amongst the officers of each court or

¹ Now 'the United Kingdom,' see 16 & 17 Vict. c. 34, s. 5.

² As to the delivery of accounts and payment of duty by persons entrusted with the payment of foreign dividends, see 5 & 6 Vict. c. 80, s. 2.

department of office respectively ; and the persons so appointed, or any three or more of them, not in any case exceeding seven, shall be Commissioners for executing this Act in relation to the offices in each such court or department respectively :

Provided always, that in relation to each department of office, not being one of Her Majesty's courts, civil, judicial, or criminal, or an ecclesiastical or commissary court, the Commissioners of Her Majesty's Treasury shall, whenever they may think it expedient, settle and determine in what particular departments Commissioners shall not be appointed, and in such case shall settle and determine in what other departments of office the officers of that department wherein Commissioners shall not be appointed shall be assessed ; and also whenever there shall be any default in the officers of any department, or in any court aforesaid, in appointing Commissioners, the said Commissioners of Her Majesty's Treasury shall, within the time herein limited, appoint fit and proper persons to be Commissioners for executing this Act in the several courts or departments of offices aforesaid for which they shall be appointed, from and amongst the officers in the several departments respectively, uniting for the purposes of this Act, in cases requiring the same, two or more offices under the same Commissioners, but nevertheless with distinct officers from each office so united for assessing and collecting the duties, as directed by this Act ; and where any dispute shall arise touching the department in which any office is executed, the said Commissioners of Her Majesty's Treasury shall determine the same : Provided also, that where the Commissioners of one department shall execute this Act in relation to any other department, the assessors and collectors for such other department shall be appointed from the officers of such other department, with all the powers and privileges appertaining to such appointments :

Power reserved to the Treasury with respect to the assessing of the Public Departments.

Provided also, that where no appointment shall be made of Commissioners before the expiration of the time limited by this Act, the Commissioners for executing this Act in relation to the duties on lands and tenements shall, on due notice in

the manner herein directed, execute this Act in their several districts in relation to the said duties on offices and employments of profit exercised within the same districts respectively;

And the appointment of such Commissioners for offices and employments of profit shall be notified to the Commissioners of Stamps and Taxes;¹ and the want of such notification in due time shall be deemed full proof of default in making such appointment.

Commissioners for duties on offices of Houses of Parliament Counties Palatine, Interior Courts, and under Ecclesiastical Bodies.

31. And be it enacted, That the Speaker and the principal clerk of either House of Parliament, the principal or other officers in the several counties palatine and the Duchy of Cornwall, or in any ecclesiastical court, or in any inferior court of justice, whether of law or equity, or criminal or justiciary, or under any ecclesiastical body or corporation, whether aggregate or sole, throughout Great Britain,² shall appoint Commissioners from and amongst the persons executing offices in either House of Parliament, or in their respective departments of office; and the persons so appointed, or any three or more of them, not in any case exceeding seven, shall be Commissioners for executing this Act in relation to the places, offices, and employments of profit in each House of Parliament and in each such department respectively; which appointments shall be made and the names of the Commissioners shall be transmitted to the Commissioners of Stamps and Taxes¹ within the time herein limited, or in default thereof such appointments shall be made by the Commissioners of Her Majesty's Treasury:

Provided always, that where no such appointment as last mentioned shall be made before the expiration of the time limited by this Act, the Commissioners for executing this Act in relation to the duties on lands and tenements shall, in their several districts, on due notice of such default in the manner herein directed, also execute this Act in relation to the duties on such offices or employments of profit exercised within the same districts respectively;

¹ Now Inland Revenue.

² As to Ireland, see 16 & 17 Vict. c. 34, s. 20, post.

And the want of notification of any such appointment to the Commissioners of Stamps and Taxes¹ in due time shall be deemed full proof of default in making such appointment.

32. And be it enacted, That the mayor, aldermen, and common council, or the principal officers or members, by whatever name they shall be called, of every corporate city, borough, town, or place, and of every cinque port, throughout Great Britain,² or any three or more of them, not in any case exceeding seven, shall be Commissioners for executing this Act, and the powers herein contained in relation to the public offices or employments of profit in such city, corporation, and cinque port, and in every guild, fraternity, company, or society, whether corporate or not corporate, within such city, corporation, or cinque port; and that—

Commissioners for the duties on offices in cities and boroughs,

For all offices or employments of profit (not being public offices or employments of profit under Her Majesty) in any county, riding, shire, stewardry, city, liberty, franchise, town, or place, whether in the appointment of the Lieutenant, custos rotulorum, or the justices or magistrates, or Commissioners for aids or taxes, or sheriff of such county, riding, shire, stewardry, city, liberty, franchise, town, or place, or of any trustees or guardians of any trust or fund in such county, riding, shire, stewardry, city, town, or place, and for all parochial offices in such county, riding, shire, stewardry, city, town, or place (except corporate offices in cities, corporate towns, boroughs, or places, or offices in cinque ports as aforesaid), the Commissioners for executing this Act in relation to the duties on lands and tenements shall, in their several districts, also execute this Act in relation to the said duties on offices in such county, riding, shire, stewardry, city, liberty, franchise, town, or place;

and all other offices not under the Crown, in counties, ridings, &c

And such respective Commissioners shall and may exercise any of the powers contained in this Act in relation to any of the duties herein mentioned for causing due returns to be made from the respective officers within their respective jurisdictions, and for compelling the assessors to make their assess-

¹ Now Inland Revenue.

² As to Ireland, see 16 & 17 Vict. c. 34, s. 20, post.

ments, and return the same, and for the due collection of and accounting for the said duties, and may act therein in all respects as fully and effectually as any other Commissioners are hereby empowered to act in relation to the said other duties :

Provided the monies collected of the said duties under the respective Commissioners acting for such offices in corporate cities, boroughs, towns, or places aforesaid, or in the cinque ports, or in the several counties, ridings, divisions, shires, stewardries, cities, liberties, franchises, towns, and places, shall be paid to the proper officer for receipt for the county, riding, shire, or stewardry, and not otherwise, and that the like duplicates shall be delivered of such last-mentioned duties as in other cases¹ where the same are directed to be paid in like manner.

Appoint-
ment of
Commis-
sioners to
be notified
to the
Stamp and
Tax offices;
in default
of such
notification
the appoint-
ment to de-
volve on
the Treas-
ury, and
the Commis-
sioners
of the
district to
execute the
Act.

33. And be it enacted, That the appointment of Commissioners for executing this Act in relation to the duties on offices and employments of profit as aforesaid shall be notified to the Commissioners of Stamps and Taxes,² within one calendar month after the passing of this Act, with respect to the first assessment under the same, and within one calendar month after the fifth day of April in any future year; and in default thereof the appointment of such Commissioners shall devolve on the Commissioners of Her Majesty's Treasury, and on the Commissioners of the district in succession as aforesaid : Provided always, that such appointment by the Commissioners of Her Majesty's Treasury shall take place within one calendar month after the notification of such default as aforesaid from the Commissioners of Stamps and Taxes;³ and in case of no appointment as last aforesaid notified to the Commissioners of Stamps and Taxes³ in like manner, the execution of this Act shall devolve on the Commissioners appointed for the district in relation to the duties on lands, tenements, and hereditaments ;

And every such appointment shall be until other Commissioners shall be appointed, and may be renewed annually on or before the fifth day of April in each year during the continuance of this Act : provided always, that the Commis-

¹ See ss. 154, 172.

² Now Inland Revenue.

sioners so to be appointed may continue to act from year to year, so long as they are respectively willing to act, without any new appointment, unless it shall be deemed expedient under the powers of this Act that any department for which Commissioners have been appointed should be assessed under the Commissioners of any other department.

Commissioners appointed may continue to act.

34. And be it enacted, That for the better execution of this Act, so far as the same relates to the duties hereby granted on pensions or stipends payable by Her Majesty, or out of the public revenue, contained in Schedule (E.), and for the ordering, raising, levying, and paying of the duties hereby made payable thereon, in cases not otherwise provided for by this Act, the paymasters of Civil Services and such other persons as the Commissioners of Her Majesty's Treasury shall appoint, shall be Commissioners for executing this Act, and all the powers herein contained, in relation to the said last-mentioned duties, or shall respectively appoint Commissioners from and amongst the officers of those departments for such purposes.

Commissioners for the duties on pensions and stipends payable by Her Majesty.

35. And be it enacted, That every person acting as a Commissioner as aforesaid in the execution of this Act, shall on request be entitled unto a certificate thereof under the hands of the Commissioners of Stamps and Taxes,¹—which certificate shall continue in force so long only as such person shall continue to act as such Commissioner, and shall be revocable by the Commissioners of Her Majesty's Treasury, by any instrument in writing under their hands, when it shall appear to them that such person hath neglected to perform his duty as such Commissioner—and the person to whom such certificate shall have been granted shall, during the continuance thereof in force, be discharged of and from all parish and ward offices within the parish or ward wherein such person shall dwell, and from serving on juries in the county wherein such person shall dwell;²

Commissioners entitled to certificates exempting them from parish and ward offices and serving on juries.

¹ Now Inland Revenue.

² In 'the Juries' Act, 1870' (33 & 34 Vict. c. 77), this exemption was omitted. It was restored by 34 & 35 Vict. c. 103, s. 30, any statute to the contrary notwithstanding.

Which said certificate shall be enrolled by the clerk of the peace of the county or city in which the same shall be granted, for which enrolment the said clerk of the peace shall have for his fee the sum of one shilling and no more; and the said clerk of the peace shall cause every certificate revoked in manner aforesaid to be taken off the roll on notice thereof to be given to him by the Commissioners of Stamps and Taxes.¹

As to Assessors, Collectors, Officers for Receipt, Inspectors and Surveyors.

Appoint-
ment of as-
sessors and
collectors.

36. And be it enacted, That in England the Commissioners for General Purposes may appoint assessors and collectors for the duties granted by this Act in like manner as assessors and collectors may be appointed under the said Acts relating to the duties of assessed taxes;² and in Scotland the said Commissioners for General Purposes may in like manner appoint assessors for the said duties hereby granted; and the same persons who now are or may be appointed collectors or officers for collecting and receiving the land tax and assessed taxes in Scotland under the authority of the Act in that behalf made,³ and none other, shall be collectors and receivers of the duties granted by this Act.

Officers for
receipt of
land tax
and assess-
ed taxes,
and the In-
spectors
and
surveyors
of assessed
taxes, to
act in the
execution
of this Act;
and to have
the like
powers as
under the
assessed
taxes.

37. And be it enacted, That the officers for receipt of the land tax and assessed taxes⁴ appointed or to be appointed by the Commissioners of Her Majesty's Treasury, or by the Commissioners of Stamps and Taxes,¹ and the inspectors and surveyors appointed or to be appointed in like manner for the duties of assessed taxes, shall be respectively officers for receipt and inspectors and surveyors of the duties granted by this Act; and the said Commissioners for General Purposes, and the said Additional Commissioners acting in the execution of this Act, and the said assessors and collectors to be appointed as herein mentioned, and the said officers for receipt, and inspectors and surveyors respectively, shall be

¹ Now Inland Revenue.

² 43 Geo. 3, c. 39, s. 9, and 48 Geo. 3, c. 141, s. 1.

³ See 5 & 6 Will. IV. c. 64, s. 10, post, Appendix.

⁴ See 1 & 2 Will. IV. c. 18; 4 & 5 Will. IV. c. 60, post, Appendix.

and they are hereby respectively empowered and required to do all things necessary for putting this Act in execution with relation to the said duties hereby granted, in the like and in as full and ample a manner as any Commissioners, assessors, collectors, officers for receipt, surveyors, or inspectors are authorized to put in execution the said Acts relating to the said duties of assessed taxes, or any matter or thing therein contained, as well with respect to all acts, matters, and things to be done by, under, or before the said Additional Commissioners, or by, under, or before the Commissioners for General Purposes in their respective districts or departments, as by, under, and before the said Commissioners for Special Purposes.

38. And be it enacted, That every person appointed a Commissioner either for General or Special Purposes, or an additional Commissioner, or an assessor or collector, or a clerk or clerk's assistant to the said respective Commissioners, and every inspector, surveyor, and officer for receipt, shall, before he shall begin to act in the execution of this Act, so far as relates to the duties contained in Schedule (D.), take the oath,¹ prescribed by this Act, and contained in the Schedule marked (F.), applicable to such officers respectively; which oath any one of the persons appointed a Commissioner either for General or Special Purposes as aforesaid, or an Additional Commissioner, is hereby authorized to administer, (except that every such oath so to be administered to any Commissioner for General or Special Purposes as aforesaid, or to an Additional Commissioner, shall be administered by a Commissioner for such General or Special Purposes and not otherwise), and which oath so taken shall be subscribed by the party taking the same.

Commissioners and others to take the oaths in Schedule (F.)

¹ With reference to this oath of secrecy—A plaintiff cannot compel a defendant to make a discovery of his returns for income tax; and *quære* whether a discovery of income-tax returns could, under any circumstances, be compelled? *Mitchell v. Kæcker*, 11 Beav. 380.

Penalty.

And if any person shall act as a Commissioner in relation to the duties in Schedule (D.) except in administering the oath herein mentioned, or shall act as a clerk or clerk's assistant, or an assessor, collector, inspector, surveyor, or officer for receipt, in relation to the duties, contained in the said Schedule (D.), before he shall have taken the oath herein required to be taken by such officer respectively, he shall forfeit the sum of one hundred pounds.

Temporary
absentees to
be charged
as residents.

39. And be it enacted, That any subject of Her Majesty whose ordinary residence shall have been in Great Britain,¹ and who shall have departed from Great Britain¹ and gone into any parts beyond the seas for the purpose only of occasional residence, at the time of the execution of this Act, shall be deemed, notwithstanding such temporary absence, a person chargeable to the duties granted by this Act as a person actually residing² in Great Britain,¹ and shall be assessed and charged accordingly (in manner hereinafter directed) upon the whole amount of his profits or gains, whether the same shall arise from property in Great Britain¹ or elsewhere, or from any allowance, annuity, or stipend (except as herein is excepted), or from any profession, employment, trade, or vocation in Great Britain¹ or elsewhere:

Temporary
residents to
be charged
after six
months' re-
sidence.

Provided always, that no person who shall on or after the passing of this Act actually be in Great Britain¹ for some temporary purpose only, and not with any view or intent of

¹ By the 16 & 17 Vict. c. 34, the income tax is extended to Ireland, and by s. 5 the term 'Great Britain,' wherever used in this Act, is to be read, and deemed, and construed to mean 'the United Kingdom;' and by s. 6 it is provided that nothing in this Act contained 'shall be deemed or construed to extend to exempt any person, although not resident in any part of the United Kingdom, from the duties granted by the Act in respect of the profits or gains received from or out of any possessions or securities in Ireland, or to exempt any person resident in any part of the United Kingdom from the duties in respect of profits or gains received from or out of any possessions or securities in any other of Her Majesty's dominions, or any foreign possessions or securities.'

² For the charge in relation to residence, see 16 & 17 Vict. c. 34, s. 2, Schedule D, post; see also *Attorney-General v. Coote*, 4 Price, 188, there cited.

establishing his residence therein, and who shall not actually have resided in Great Britain¹ at one time or several times for a period equal in the whole to six months in any one year, shall be charged with the said duties mentioned in Schedule (D.) as a person residing in Great Britain,¹ in respect of the profits or gains received from or out of any possessions in Ireland,¹ or any other of Her Majesty's dominions, or any foreign possessions, or from securities in Ireland,¹ or any other of Her Majesty's dominions, or foreign securities;² but nevertheless every such person shall, after such residence in Great Britain¹ for such space of time as aforesaid, be chargeable to the said duties for the year commencing on the sixth day of April preceding :

Provided also, that any person who shall depart from Great Britain¹ after claiming such exemption, and shall again return to Great Britain¹ on or before the fifth day of April next after such claim made, shall be chargeable to the said duties as a person residing in Great Britain¹ for the whole of the year in which such claim shall have been made.

Persons departing after claiming exemption, and returning within the year, to be charged.

40. And be it enacted, That all bodies politic, corporate, or collegiate, companies, fraternities, fellowships, or societies of persons, whether corporate or not corporate, shall be chargeable with such and the like duties as any person will under and by virtue of this Act be chargeable with, and that the chamberlain,³ or other officer acting as treasurer, auditor, or receiver for the time being of every such corporation, company, fraternity, fellowship, or society, shall be answerable for doing all such acts, matters, and things as shall be required to be done by virtue of this Act, in order to the assessing such bodies corporate, companies, fraternities, fel-

Corporations and societies to be charged with duties, and their officers to do all acts requisite for assessment.

¹ See note 1, p. 34.

² This exemption does not include a person taking a house in London, and furnishing and residing in it for a less period than six months at any one time, and who goes elsewhere with his establishment, and resides for the remainder of the year there, leaving behind him some one merely to take care of the house. *Attorney-General v. Coote*, 4 Price, 183.

³ The chamberlain, treasurer, &c. may retain money for payment of duty, see s. 44. As to the statement and declaration to be delivered annually by such officers, see s. 54.

lowships, or societies to the duties granted by this Act, and paying the same.¹

Trustees
and guar-
dians of in-
capacitated
persons to
be charged.

41. And be it enacted, That the trustee, guardian, tutor, curator, or committee of any person, being an infant, or married woman, lunatic, idiot, or insane, and having the direction, control, or management of the property or concern of such infant, married woman, lunatic, idiot, or insane person, whether such infant, married woman, lunatic, idiot, or insane person shall reside in Great Britain² or not, shall be chargeable to the said duties in like manner and to the same amount as would be charged if such infant were of full age, or such married woman were sole, or such lunatic, idiot, or insane person were capable of acting for himself;

Non-resi-
dents to be
charged in
the names
of their
factors or
agents.

And any person not resident in Great Britain,² whether a subject of Her Majesty or not, shall be chargeable in the name of such trustee, guardian, tutor, curator, or committee, or of any factor, agent, or receiver having the receipt of any profits or gains arising as herein mentioned and belonging to such person, in the like manner and to the like amount as would be charged if such person were resident in Great Britain,² and in the actual receipt thereof;

And every such trustee, guardian, tutor,³ curator, committee, agent, or receiver shall be answerable for the doing of all such acts, matters, and things as shall be required to be done by virtue of this Act in order to the assessing of any such person to the duties granted by this Act, and paying the same.

Trustees or
agents of
persons of
full age,
resident in
Great Bri-
tain, not re-
quired to do
more than
deliver lists
of names
and resi-
dences of
such per-
sons.

42. Provided always, and be it enacted, That no trustee who shall have authorized the receipt of the profits arising from trust property by the person entitled thereunto, or by the agent of such last-mentioned person, and which person shall actually receive the same under such authority, nor any agent or receiver of any person being of full age, and resident in Great Britain,² (other than a married woman, lunatic, idiot, and insane person), who shall return a list in

¹ See also ss. 44 and 54.

² Now 'the United Kingdom,' see 16 & 17 Vict. c. 34, s. 5.

³ See also as to guardians and tutors, s. 173.

the manner hereinafter required of the name and residence of such person, shall be required to do any other act for the purpose of assessing such person, unless the Commissioners acting in the execution of this Act in respect of the assessment to be made on such person shall require the testimony of such trustee, agent, or receiver in pursuance of the powers and authorities by this Act given.

43. And be it enacted, That the receiver appointed by the Court of Chancery, or by any other court in Great Britain,¹ having the direction and control of any property in respect whereof a duty is charged by this Act, whether the title to such property shall be uncertain or not, or subject to any contingency or not, or be depending, or be not ascertained by reason of any dispute or other cause, shall be chargeable to the said duties in like manner and to the like amount as would be charged if the said property was not under the direction and control of such court, and the title thereto was certain, and not subject to any contingency whatever; and every such receiver shall be answerable for doing all such matters and things as shall be required to be done by virtue of this Act, in order to the assessing of the duties granted by this Act, and paying the same.

Receivers of trust property appointed by the court of Chancery or other courts chargeable.

44. And be it enacted, That where any person, being trustee, agent, factor, or receiver, guardian, tutor, curator, or committee of or for any person, shall be assessed under this Act in respect of such person, or where any chamberlain, treasurer, clerk, or other officer of any corporation, company, fraternity, or society shall be so assessed in respect of such corporation, company, fraternity, or society as aforesaid, it shall be lawful for every such person who shall be so assessed, by and out of the money which shall come to his hands as such trustee, agent, factor, or receiver, guardian, tutor, committee, or curator, as aforesaid, or as such chamberlain, treasurer, clerk, or other officer, to retain so much and such part thereof from time to time as shall be sufficient to pay such assessment; and every such trustee, agent, factor, or receiver, guardian,

Trustees, agents, receivers, and officers may retain the duties charged upon them out of trust monies.

¹ Now 'the United Kingdom.

tutor, committee, or curator, chamberlain, treasurer, clerk, or other officer, shall be and is hereby indemnified against every person, corporation, company, fraternity, or society whatsoever, for all payments which he shall make in pursuance and by virtue of this Act.

Married women sole traders, or having separate property, how chargeable.

45. And be it enacted, That any married woman acting as a sole trader by the custom of any city or place, or otherwise, or having or being entitled to any property or profits to her sole or separate use, shall be chargeable to such and the like duties, and in like manner, except as hereinafter is mentioned, as if she were actually sole and unmarried: Provided always, that the profits of any married woman living with her husband shall be deemed the profits of the husband, and the same shall be charged in the name of the husband, and not in her name, or of her trustee: Provided also, that any married woman living in Great Britain¹ separate from her husband, whether such husband shall be temporarily absent from her or from Great Britain,¹ or otherwise, who shall receive any allowance or remittance from property out of Great Britain,¹ shall be charged as a feme sole if entitled thereto in her own right, and as the agent of the husband if she receive the same from or through him, or from his property or on his credit.

As to Notices, Lists, and Statements, preliminary to assessment.

Commissioners to summon assessors;

46. And be it enacted, That for the ordering, raising, and levying the said duties the respective Commissioners for General Purposes at the first meeting to be held under this Act, or at a meeting to be appointed for that purpose, shall direct their precepts to such persons as shall have been appointed assessors for the execution of this Act, or in case no such appointment shall have been made, then to the assessors for the Land Tax or the duties of Assessed Taxes in their respective districts, requiring them to appear before the said Commissioners at such time and place as they shall appoint;

¹ Now 'the United Kingdom.'

And on the appearance of such assessors the said Commissioners shall administer to them the oath required by this Act to be taken by them,¹ and issue to them their warrants of appointment as assessors in the execution of this Act, signed by such Commissioners, together with such instructions duly filled up as shall be necessary for carrying this Act into execution ;

to administer oaths to them ; and deliver to them their instructions.

And the said assessors shall duly serve and deliver, in the respective parishes or places for which they may be appointed, as well as the notices hereinafter particularly directed to be served by them,² as also all other notices and precepts, by whomsoever signed, which are or may be directed or required to be given by or in pursuance of this Act ;³ and the said assessors shall duly verify the service of all such notices and precepts.

Assessors to serve notices and precepts.

47. And be it enacted, That the assessors to be appointed to execute this Act shall, within the time and in the manner directed by the precept of the Commissioners for General Purposes, cause general notices to be affixed on or near to the door of the church or chapel and market house or cross (if any) of the city, town, parish, or place for which such assessors act, and if such city, town, parish, or place shall not have a church or chapel, or market house or cross, then on the church or chapel nearest to such city, town, parish, or place, requiring all persons who are by this Act required to make out and deliver any list, declaration, or statement, to make out and deliver to the respective assessors or Commissioners, or to their clerk, at their respective offices to be described in such notice, and as therein directed, all such lists, declarations, and statements accordingly, within such time as shall be limited by such precept, and which shall not in any case be later than twenty-one days from the date of such precept ;

Assessors to fix general notices on church doors requiring persons to deliver lists.

And such general notices shall, when the same shall be affixed as aforesaid, be deemed sufficient notice to all persons resident in such city, town, parish, or place, and the affixing

¹ See s. 38.

² See ss. 47, 48, 118, and 177.

³ See, for instance, s. 120.

of the same in manner aforesaid shall be deemed good service of such notice ;

And the said respective assessors shall cause the said notices to be from time to time replaced, if necessary, for the space of ten days before the time required for the delivery of such lists, declarations, and statements as aforesaid ;

And every person wilfully tearing, defacing, or obliterating any such notice so affixed shall forfeit any sum not exceeding twenty pounds.

Assessors
to deliver
notices at
the houses
of persons
chargeable,
who are to
deliver
statements.

48. Provided always, and be it enacted, That the said assessors shall, within the time directed by the precept of the said Commissioners, give notice to every person chargeable to the said duties in respect of any property or profits situate or arising within the limits of the said places where such assessors shall act, or leave such notice at his dwelling house or place of residence, or on the premises to be charged by such assessment within such limits, requiring every such person to prepare and deliver, in manner directed by this Act, all such lists, declarations, and statements as they are respectively required to do by this Act, within such time as shall be limited by such precept ;

And if any person residing within any parish or place at the time such general notice as aforesaid shall be given, or to whom such notice shall be personally given, or at whose dwelling house or place of residence the same shall be left, or if any person occupying any property or engaged in any concern within such limits, on whom such notice shall be served in manner aforesaid, or for whom such notice shall be left on the premises to be charged as aforesaid, after notice thereof shall refuse or neglect to make out such lists, declarations, or statements as may be applicable to such persons, and as the case may require, and deliver the same in manner directed by this Act, within the time limited in such notice, then such Commissioners shall forthwith issue a summons under their hands to such person making default as aforesaid, in order that the penalty for such refusal or neglect may be duly levied ; and the said Commissioners shall moreover proceed to assess or cause to be assessed

every person making such default in the manner herein directed.

49. And be it enacted, That every such list, declaration, or statement of the profits to be charged as aforesaid shall be delivered to the assessor of the same parish or place; except statements containing the amount of profits chargeable under Schedule (D.) of this Act, in such cases where the Commissioners acting for such parish or place shall have caused to be inserted in the notice that an office is opened for the receipt of statements of profits, and a proper person appointed to receive the same, and the time and place of attendance; in which cases the delivery of such statements to be charged under the said Schedule (D.) shall be made at such office to the person there appointed to receive the same:

Lists and statements where to be delivered.

Provided always, that in cases where the parties to be charged under the said Schedule (D.) shall give notice of their desire to be assessed for the said duties by the Commissioner for Special Purposes,¹ such statements of profits chargeable under the said Schedule (D.) shall be delivered, together with such notice, to such assessor as aforesaid, to be by him transmitted to the inspector or surveyor of the district.

50. And be it enacted, That every person, when required so to do by any notice given in pursuance of this Act, shall, within the period to be mentioned in such notice, prepare and deliver to the assessor of the parish or place where such person shall reside, a list in writing, containing, to the best of his belief, the proper name of every lodger or inmate resident in his dwelling house, and of other persons chiefly employed in his service, whether resident in such dwelling house or not, and the place of residence of such of them as are not resident in such dwelling house, and also of any such lodger or inmate who shall have any ordinary place of residence elsewhere at which he is entitled, under the regu-

Persons to deliver in lists of the names of lodgers, inmates, and others.

¹ As to the assessment of persons chargeable under Schedule (D.) by the Commissioners for Special Purposes, see s. 131.

lations of this Act, to be assessed, who shall be desirous of being so assessed at such place of ordinary residence; which lists shall be signed by the respective parties delivering the same, and shall severally be made out in such form as shall be directed under the authority of this Act:

Omission of persons not resident in their dwelling houses, if exempted from duty, not subject to penalty.

Provided always, that no person required by this Act to deliver a list of lodgers, inmates, or other persons aforesaid shall be liable to the penalties hereinafter mentioned, or either of them, for any omission of the name or residence of any person in his service or employ and not resident in his dwelling house, if it shall appear to the Commissioners for executing this Act, on enquiry before them, that such person is entitled to be exempted from the payment of all and every the duties hereby granted.

Persons acting for others to deliver in lists in order to the duty being duly charged.

51. And be it enacted, That every person who shall be in the receipt of any money or value, or the profits or gains arising from any of the sources mentioned in this Act of or belonging to any other person in whatever character the same shall be received, for which such other person is chargeable under the regulations of this Act, or would be so chargeable if he were resident in Great Britain,¹ shall within the like period prepare and deliver, in manner before directed, a list in writing, in such form as this Act requires, signed by him, containing a true and correct statement of all such money, value, profits, or gains, and the name and place of abode of every person to whom the same shall belong, together with a declaration whether such person is of full age, or a married woman living with her husband,² or a married woman for whose payment of the duty hereby charged on her the husband is not accountable by this Act, or resident in Great Britain,¹ or an infant, idiot, lunatic, or insane person, in order that such person, according to a statement to be delivered as herein mentioned, may be charged either in the name of the person delivering such list, if the same shall be so chargeable, or in the name of

¹ Now 'the United Kingdom,' see 16 & 17 Vict. c. 34, s. 5.

² See s. 45.

the person to whom such property shall belong, if of full age, and resident in Great Britain,¹ and the same be so chargeable by this Act; and every person acting in such character jointly with any other person shall deliver a list of the names and places of abode of every person joined with him at the time of delivering such list, and to the same person to whom such list shall be delivered.

52. And be it enacted, That every person chargeable under this Act shall, when required so to do, whether by any general or particular notice given in pursuance of this Act,² within the period to be mentioned in such notice as aforesaid, prepare and deliver to the person appointed to receive the same, and to whom the same ought to be delivered, a true and correct statement in writing, in such form as this Act requires, and signed by the person delivering the same, containing the annual value of all lands and tenements in his occupation, whether the same be situate in one or more parish or parishes, and the amount of the profits or gains arising to such person from all and every the sources chargeable under this Act, according to the respective schedules thereof, which amount shall be estimated for the period and according to the respective rules contained in the respective schedules of this Act; to which statement shall be added a declaration that the same is estimated on all the sources contained in the said several schedules, describing the same, after setting against or deducting from such profits or gains such sums, and no other, as are allowed by this Act; and every such statement shall be made exclusive of the profits and gains accrued or accruing from interest of money, or other annual payment arising out of the property of any other person, for which such other person ought to be charged by virtue of this Act.

53. And be it enacted, That every person who shall act in any character as aforesaid for any other person, who by reason of any such incapacity as aforesaid, or by reason of

Statements
to be deli-
vered of the
annual
value of
property
and
amounts of
profits.

Trustees
and agents
of persons
incapacita-
ted or not

¹ Now 'the United Kingdom.'

² See ss. 47 and 48.

resident in
Great Bri-
tain to be
charged.

his not being resident in Great Britain,¹ cannot be personally charged by virtue of this Act, shall also, within the like period, deliver to the person appointed to receive the same under this Act, and to whom the same ought to be delivered, and in the same district in which the person delivering such list ought to be charged on his own account, a true and correct statement in writing, signed by him and to be made in such form as this Act requires, of the amount of the profits and gains to be charged on him on account of such other person, estimated during the period and according to the rules contained in the said respective schedules, together with such declaration of the manner of estimating the same as aforesaid :

Provided always, that where two or more such persons shall be liable to be charged for the same person, one return only shall be required, and such return shall be made by them jointly, or by one or more of them on behalf of himself or themselves and the rest of the persons so liable, and it shall be lawful for them to give notice in writing to the Commissioners acting in each district where they shall be called upon for such statement, in what parish or place, or parishes or places, they are respectively chargeable by this Act on their own account, and in which of the said parishes or places they are desirous of being so charged on the behalf of such other person for whom they so act in any of the characters before mentioned, and they shall be assessed accordingly by one assessment in such parish or place, provided any one of such persons shall be liable to be charged on his own account in such parish or place ; and if more than one assessment shall be made on such persons, or any of them, on the same account, relief shall be granted from such double assessment by like applications to the Commissioners as are allowed in other cases by this Act.²

Officers of
corporations to

54. And be it enacted, That every such officer before described³ of any corporation, fraternity, fellowship, company, or

¹ Now 'the United Kingdom.'

² As to relief from double assessment, see s. 171.

³ See s. 40 (ante, p. 35).

society, shall also within the like period, prepare and deliver in like form and manner a true and correct statement of the profits and gains to be charged on such corporation, fraternity, fellowship, company, or society, computed according to the directions of this Act, together with such declaration of the manner of estimating the same as aforesaid ;

prepare statements of profits and gains to be charged, estimated on the annual profits before dividend made.

And such estimate shall be made on the amount of the annual profits and gains of such corporation, fraternity, fellowship, company, or society before any dividend shall have been made thereof to any other persons, corporations, or companies having any share, right, or title in or to such profits or gains ; and all such other persons, and corporations, or companies, shall allow out of such dividends a proportionate deduction in respect of the duty so charged.

Provided always, that nothing hereinbefore contained shall be construed to require in such statement the inclusion of salaries, wages, or profits of any officer of such corporation, fraternity, fellowship, company, or society, otherwise chargeable under this Act.

Provided also, that the statements of the several Companies of the East India and South Sea¹ shall be made exclusive of the dividends and the profits attached thereto, and to be divided amongst the proprietors of the respective stocks belonging to such companies.

Proviso for statements of East India and South Sea Companies.

55. And be it enacted, That if any person who ought by this Act to deliver any list, declaration, or statement as aforesaid shall refuse or neglect so to do within the time limited in such notice, or shall under any pretence wilfully delay the delivery thereof, and if information thereof shall be given, and the proceedings thereupon shall be had before the Commissioners acting in the execution of this Act, every such person shall forfeit any sum not exceeding twenty pounds and treble the duty at which such person ought to be charged by virtue of this Act, such penalty to be recovered as any penalty contained in this Act is by law recoverable,² and the increased

Penalty on persons neglecting to deliver in lists ;

if on information before Commissioners, 20*l.* and treble duty ;

¹ As to assessment of the dividends of the East India Company, see s. 27, and as to the South Sea Company, s. 26.

² As to recovery of penalties, see s. 185.

duty to be added to the assessment, but, nevertheless, subject to such stay of prosecution or other proceedings by a subsequent delivery of such list, declaration, or statement, in the case following; (that is to say,) if any trustee, agent, or receiver, or other person hereby required to deliver such list, declaration, or statement on behalf of any other person, shall deliver an imperfect list, declaration, or statement, declaring himself unable to give a more perfect list, declaration, or statement, with the reasons for such inability, and the said Commissioners shall be satisfied therewith, the said trustee, agent, or receiver, or other person as aforesaid, shall not be liable to such penalty in case the Commissioners shall grant further time for the delivery thereof; and such trustee, agent, receiver, or other person shall, within the time so granted, deliver a list, declaration, or schedule as perfect as the nature of the case will enable him to prepare and deliver; and any person who shall be prosecuted for any such offence by action or information in any of Her Majesty's Courts, and who shall not have been assessed in treble the duty as aforesaid, shall forfeit the sum of fifty pounds.

if on information in a Court of Law, 50*l*.

Persons to whom notices have not been delivered not liable to penalty if exempt.

56. Provided always, and be it enacted, That no person to or on whom the assessor shall not have delivered or served a particular notice as aforesaid shall be liable to the penalties before mentioned, or either of them, for not delivering such statement as before required, if it shall appear to the Commissioners for executing this Act, on inquiry before them, that such person is entitled to be exempted from the payment of all and every the duties hereby granted.

Assessors to make out a list of the persons on whom notices have been served.

57. And be it enacted, That the assessor shall make out an alphabetical list and deliver the same to the inspector or surveyor of the district, containing the names of all persons to or on whom such notices have been delivered or served in pursuance of this Act,¹ and the names of all persons having property or profits chargeable under this Act, within the limits of such assessor, distinguishing the persons who have duly made their returns and the persons who have omitted

¹ As to service of notices, see s. 48.

to make such returns, and the persons who have given notice¹ to be assessed by the Commissioners for Special Purposes, and also the persons who shall have been returned as lodgers or inmates within such limits, or as chargeable within but having a residence out of such limits;

And if such assessor shall have neglected to give notice to any person to whom the same ought to be delivered, the inspector or surveyor may at any time afterwards cause such notice to be delivered to or served on such person, and may also from time to time cause the like notice to be delivered to or served on any person coming to reside in any parish or place after the expiration of such notices.

Inspector or surveyor may serve notice on persons omitted.

58. And be it enacted, That the assessors for every parish or place shall personally appear before the said Commissioners at such meeting as the said assessor shall be appointed to attend, and shall then and there make oath before the said Commissioners that the several notices required to be delivered to householders and occupiers,² and also to lodgers and inmates by this Act,³ have been duly served in the manner required by this Act, to the best of his knowledge, and that general notices to the effect mentioned in this Act have been duly affixed in the manner hereby required, on such proper places within the city, town, or place for which such assessor shall act, as by this Act is required;⁴ and that the list delivered by him to the inspector or surveyor⁵ contains the name of every person to or on whom such notices ought to be delivered or served according to the directions of this Act within the knowledge of such assessor; and every assessor who shall neglect to appear before such Commissioners, or refuse to make such oath, or who shall have omitted or neglected to return to such inspector or surveyor the name of any person whose name ought to be included in any such list as by this Act is required, shall forfeit any sum not exceeding twenty pounds.

Assessors to verify the delivery of notices and the affixing of general notices.

Penalty 20l.

¹ See s. 131.

² See s. 48.

³ See s. 50.

⁴ As to general notices, see s. 47.

⁵ See the preceding section.

Abstract to be made by the clerks of returns of statements delivered to Commissioners.

59. And be it enacted, That the clerks to the said respective Commissioners shall with all convenient speed abstract the returns of statements delivered to such Commissioners by the assessors, or at their office by the respective parties, into books to be provided for that purpose, and according to such forms as shall be transmitted to them from the head office for Stamps or Taxes,¹ such abstracts to contain the names of the persons making such returns, and the several amounts of profits returned by them respectively, to be laid before and delivered to the said Commissioners; and all such returns shall be numbered and filed in the office of the said Commissioners, and carefully kept so long as the accounts of the said duties for such district, or any part thereof, shall remain unpaid to Her Majesty;

Inspectors may have access to and take copies from books containing such abstracts.

To all which books any inspector or surveyor who shall have taken the oath herein prescribed before the Commissioners acting for the same districts respectively shall have free access at all seasonable times, and shall take such copies thereof or of such parts thereof, or extracts from the same, as he shall deem necessary in order to the due execution of this Act.

Sched.(A.)
Rules.

SCHEDULE (A.)

Duties in Schedule (A.) to be charged under the following rules.

60. And be it enacted, That the duties hereby granted and contained in the said Schedule marked (A.)² shall be assessed and charged under the following rules, which rules shall be deemed and construed to be a part of this Act, and to refer to the said duties, as if the same had been inserted under a special enactment.

RULES.

No. I.

General rule for estimating lands, tenements, hereditaments, or heritages mentioned in Schedule (A.)

Annual value to be ascertained

The annual value of lands, tenements, hereditaments, or heritages charged under Schedule (A.) shall be under-

¹ Now Inland Revenue.

² For the Schedule of charge at present in force, see 16 & 17 Vict. c. 34, s. 2, Schedule A.

stood to be the rent¹ by the year at which the same are let at rack-rent,² if the amount of such rent shall have been fixed by agreement commencing within the period of seven years preceding the fifth day of April next before the time of making the assessment, but if the same are not so let at rack-rent, then at the rack-rent at which the same are worth to be let by the year; which rule shall be construed to extend to all lands, tenements, hereditaments, or heritages, capable of actual occupation, of whatever nature, and for whatever purpose occupied or enjoyed, and of whatever value, except the properties mentioned in No. II. and No. III. of this schedule.

by this rule
except as
after stated.

No. II.

Rules for estimating the lands, tenements, hereditaments, or heritages herein mentioned which are not to be charged according to the preceding general rule.

The annual value of all the properties hereinafter described shall be understood to be the full amount for one year, or the average amount for one year, of the profits received therefrom within the respective times herein limited :

Manner of
charging
certain pro-
perties, &c.

1. Of all tithes, if taken in kind, on an average of the three preceding years :³
2. Of all dues and money payments in right of the Church or by endowment, or in lieu of tithes (not being tithes arising from lands), and of all teinds in Scotland, on the like average :
3. Of all tithes arising from lands, if compounded for, and of all rents and other money payments in lieu

Tithes in
kind.

Ecclesiasti-
cal dues.

Tithes com-
pounded.

¹ Brick rents are chargeable with income tax, to be paid in the first instance by the lessee, who is entitled to deduct it from the amount due to the lessor. *Edmonds v. Eastwood*, 2 H. and N. 811.

² As to the production of leases, see s. 66; and, as to tenants at rack-rent under parol demise, s. 67.

³ As to the mode of levying the duties charged on tithes, see s. 71.

of tithes arising from lands¹ (except rentcharges confirmed under the Act passed for the commutation of tithes),² on the amount of such composition, rent, or payment for one year preceding:

The said duty in each case to be charged on the person entitled to such tithes or payments, or his lessee or tenant, agent or factor, except in the cases mentioned in the fourth rule of No. IV. of Schedule (A.):³

Manors.

4. Of manors and other royalties, including all dues and other services, or other casual profits, (not being rents or other annual payments reserved or charged,) on an average of the seven preceding years, to be charged on the lord of such manor or royalty, or person renting the same:

Fines.

5. Of all fines received in consideration of any demise of lands or tenements (not being parcel of a manor or royalty demisable by the custom thereof) on the amount so received within the year preceding by or on account of the party; provided that in case the party chargeable shall prove, to the satisfaction of the Commissioners for General Purposes in the district, that such fines, or any part thereof, have been applied as productive capital, on which a profit has arisen or will arise otherwise chargeable under this Act, for the year in which the assessment shall be made, it shall be lawful for the said Commissioners to discharge the amount so applied from the profits liable to assessment under this rule:

Other
profits from
lands.

6. Of all other profits arising from lands, tenements, hereditaments, or heritages not in the actual possession or occupation of the party to be charged, and not before enumerated, on a fair and just average of such number

¹ As to the mode of levying duties charged on compositions for tithes, or on the profits of manors or royalties, &c., see s. 72.

² 6 & 7 Will. 4, c. 71. Where lands are subject to the payment of any rentcharge under the Tithe Commutation Act, the owner may deduct a proportionate amount of duty from the rentcharge. See post, No. iv., 10th rule, p. 58.

³ See post, p. 55.

of years as the said Commissioners shall, on the statement of the party to be charged, judge proper, (except such profits as may be liable to deduction in pursuance of the ninth or tenth rule in No. IV. hereinafter mentioned,¹) to be charged on the receivers of such profits, or the persons entitled thereto.

No. III.

Rules for estimating the lands, tenements, hereditaments, or heritages hereinafter mentioned which are not to be charged according to the preceding general rule.²

The annual value of all the properties hereinafter described shall be understood to be the full amount for one year, or the average amount for one year, of the profits received therefrom within the respective times herein limited :

Manner of charging certain other properties.

1. Of quarries of stone, slate, limestone, or chalk, on the amount of profits in the preceding year : Quarries.
2. Of mines of coal, tin, lead, copper, mundic, iron, and other mines, on an average of the five preceding years, subject to the provisions concerning mines contained in this Act :³ Mines.
3. Of ironworks, gasworks, salt springs or works, alum mines or works, waterworks, streams of water, canals, inland navigations, docks, drains, and levels, fishings, rights of markets and fairs, tolls, railways⁴ and other ways, bridges, ferries, and other concerns of the like nature, from or arising out of any lands, tenements, hereditaments, or heritages, on the profits of the year preceding : Ironworks, &c.

The duty in each of the last three rules to be charged

¹ See post, pp. 57, 58 and 59.

² See note at the end of No. III.

³ See No. IV., fifth Rule, post, p. 55. See also the concluding paragraph of this part (No. III.) of the Schedule.

⁴ Assessments in respect of the annual value or profits and gains arising from any railway are now to be made by the Commissioners for Special Purposes. See 23 Vict. c. 14, s. 5.

Duty in last three rules how to be charged.

on the person, corporation,¹ company, or society of persons, whether corporate or not corporate, carrying on the concern, or on their respective agents, treasurers, or other officers,¹ having the direction or management thereof, or being in the receipt of the profits thereof, on the amount of the produce or value thereof, and before paying, rendering, or distributing the produce of the value, either between the different persons or members of the corporation, company, or society engaged in the concern, or to the owner of the soil or property, or to any creditor or other person whatever having a claim on or out of the said profits; and all such persons, corporations, companies, and societies respectively shall allow out of such produce or value a proportionate deduction of the duty so charged, and the said charge shall be made on the said profits exclusively of any lands used or occupied in or about the concern.

Duty on mines to be charged on the company jointly, but any adventurer may claim to be charged separately, in order to set off his loss in one concern against his profits in another.

The computation of duty arising in respect of any such mine carried on by a company of adventurers shall be made and stated jointly in one sum; provided that if any adventurer shall declare his proportion or share in such concern, in order to a separate assessment, it shall be lawful to charge such adventurer separately, and nothing herein contained shall be construed to restrain any adventurer so separately assessed from deducting or setting against his profits acquired in one or more of such concerns his loss sustained in any other of the said concerns, over and above the profits thereof, provided that such loss shall not exceed the proportion of such adventurer which shall have been duly proved by the company in their computation of duty and shall have been allowed by the respective Commissioners, and in every such case one assessment only shall be made on the balance of such profit and loss of the adventurer so separating his account in the parish or place where such adventurer shall be chargeable to the greatest amount,

¹ As to corporations, companies, &c., and their officers, see ss. 40 and 54.

and the amount of each person's share so proved and allowed shall be deducted from the general assessment of the company or companies to which such adventurer shall belong, and the respective Commissioners shall cause the assessments on the said companies to be rectified as the case may require; and the certificate of the Commissioners making such separate assessment shall be an authority to the Commissioners acting in another district to cause the assessments on the respective companies to which such assessment shall belong to be rectified; and in case such loss shall arise in a different district than where such separate assessment shall be to be made, the certificate of the Commissioners acting for such other district of the amount of such loss, and the proportion of such adventurer therein, shall be proof of the deduction to be made by the Commissioners making such assessment.¹

No. IV.

Rules and Regulations respecting the said duties.

1st.—All properties chargeable to the duties in schedule (A.) shall be charged in the parish or place where the same are situate,² and not elsewhere, except as herein-
excepted :

To be
charged in
the parish :

Provided that the profits arising from canals, inland navigation, streams of water, drains, or levels, or from any railways or other roads or ways of a public nature,

Except
canals, rail-
ways, &c.,
which are
to be

¹ The several and respective concerns described in No. III. of Schedule A. of this Act are now charged and assessed to the duties in the manner in the said No. III. mentioned, according to the rules prescribed by Schedule (D.) of this Act, so far as such rules are consistent with the said No. III.: Provided that the annual value or profits and gains arising from any railway shall be charged and assessed by the Commissioners for Special Purposes. See 29 Vict. c. 36, s. 8. This provision, in effect, removes this part, No. III., from this Schedule—(A.) to Schedule (D.)

² By 6 & 7 Vict. c. 24, s. 7, power is given to the Commissioners of Inland Revenue, in cases of doubt, to direct in what district, parish, or place the assessment shall be made.

charged
where the
general ac-
counts are
made up.

Duties may
be deducted
from inter-
est payable
to creditors.

Manors ex-
tending into
different
parishes,
and fines,
where to
be charged.

Lands in
the same
occupation
to be
charged
according
to the
parishes.

Proportions
in each
parish, and
belonging
to distinct
owners, to
be stated.

and belonging to or vested in any company of proprietors, or trustees, whether corporate or not corporate, may be stated in one account, and charged in the city, town, or place, at or nearest to the place where the general accounts of such concern shall have been usually made up; and it shall be lawful for the said proprietors or trustees having paid the duties so chargeable either to deduct a just proportion thereof from the interest payable to the creditors of the said properties, or any of them, or to pay such interest in full, without making any such deduction; and it shall be lawful for the said creditors to receive such interest in full, and they shall not be liable thereupon to the penalty hereinafter contained.¹

Provided also, that the profits arising from any manor or royalty which shall extend into different parishes may be assessed in one account in the parish where the court for such manor or royalty shall have been usually held: Provided also, that the profits arising from all fines received by the same person, body politic or corporate, or company, may be assessed in one account, where the person to be charged under the regulations of this Act shall reside:

2nd.—All lands occupied by the same person shall be brought into every account thereof required to be delivered by such person under this Act, whether the same shall be occupied by such person as owner or tenant, or as tenant under distinct owners, or shall be situate in the same or in different parishes or districts; but the charge thereon shall be in each parish or district in proportion to the value of the property situate therein, of which proportions the occupier shall be required to deliver an account in each parish wherein any part of such lands is situate; and a separate estimate shall be given of lands in the same occupation belonging to distinct owners: and if any occupier of lands situate in different parishes or places shall wilfully omit to deliver

¹ See s. 103.

an account of the lands so occupied in each parish or place, although such occupier may not reside in one or more of such parishes or places, he shall be charged for the lands so omitted at treble the rate contained in this Act, over and above the penalty herein imposed :

Provided always, that lands held under the same demise, or in the occupation of the same person as owner, although situate in different parishes, but wholly in the same district of Commissioners, may be charged in either parish, at the discretion of the said Commissioners, if they shall be satisfied that the proportion in each parish, either in respect of quantity, rent, or value of the said lands, cannot be ascertained ; and if the said lands extend into different districts of Commissioners, then the assessment shall be made in that district where the occupier of such lands doth reside :

Lands in different parishes to be charged in either, where the proportions cannot be ascertained.

- 3rd.—For any dwelling-house in the occupation of a tenant which, with the buildings or offices belonging thereto and the land occupied therewith, shall be under the annual value of ten pounds, and for all lands and tenements let to any tenant for a less period than one year, the assessment thereupon shall be made on the landlord, but so as not to impeach the remedy of recovery of the duty from the occupier, in default of payment by the landlord :
- 4th.—For any compositions, rents, or other payments in lieu of tithes, the assessment thereupon may, if the Commissioners think fit, be made on the respective occupiers of the lands from which such tithes arise, or on the respective persons liable to the payment of such compositions, rents, or other payments ; and the said Commissioners may direct notices to be delivered to such persons respectively, for the purpose of obtaining returns of the value of such compositions, rents, and payments, subject to the like penalties¹ (and under the regulations of this Act) for the returns of the annual value of lands :

Houses under 10l., [and lands and tenements let for less than a year] charged on landlords.

Tithes may be charged on occupiers of land.

¹ For these penalties, see s. 55.

Mines failing, how to be charged.

If failed, the assessment may be discharged.

Mines to be charged where situate or produce manufactured.

Duties in certain cases to be estimated according to profits accrued since commencement of possession.

Houses of foreign ministers charged on landlord.

5th.—If any mine,¹ enumerated in the fifth² rule, No. III., of this schedule, has, from some unavoidable cause, been decreased and is decreasing in the annual value thereof, so that the average of five years will not give a fair and just estimate of the annual value thereof, it shall be lawful, after due proof before the Commissioners for General Purposes in the district where such mine shall be situate, to compute such annual value on the actual amount of such profits and gains in the preceding year ending as aforesaid, subject to such abatement on account of diminution of duty within the current year as is herein provided in other cases; and if any such mine shall, from some unavoidable cause, have wholly failed, it shall be lawful for the said Commissioners, on due proof thereof, wholly to discharge any assessment made thereon:

Provided always, that whenever any such mine shall be situate or the produce thereof shall be manufactured in any place other than where the produce thereof shall be sold, the profits arising therefrom shall be assessed and charged in the parish and district where the said mine is situate, or where the produce thereof is manufactured, and not elsewhere:

6th.—If in estimating the value of any of the properties enumerated in No. II. or No. III. of this schedule, as before mentioned, it shall appear that the account required by the said rules cannot be made out by reason of the possession or interest of the party to be charged thereon having commenced within the time for which the account is directed to be made out, the profits of one year shall be estimated in proportion to the profits received within the time elapsed since the commencement of such possession or interest:

7th.—The duty to be charged under this schedule, in respect of any house or tenement occupied by any accredited Minister from any foreign prince or state, shall be

¹ These mines are now charged and assessed to the duties according to the rules prescribed by Schedule (D.) of this Act. See 29 Vict. c. 36, s. 8.

² There is no fifth rule; it should be the second rule.

charged and paid by the landlord or person immediately entitled to the rent of the said house or tenement:

- 8th.**—The duty to be charged in respect of any house, tenement, or apartment belonging to Her Majesty, in the occupation of any officer of Her Majesty, in right of his office or otherwise, (except apartments in Her Majesty's royal palaces,) shall be charged on and paid by the occupier of such house, tenement, or apartment, upon the annual value thereof:
- 9th.**—The occupier of any lands, tenements, hereditaments, or heritages, being tenant of the same, and paying the said duties, shall deduct¹ so much thereof in respect

Official
houses
charged on
the occu-
piers.

Occupiers
to recover
from land-
lord, ac-
cording to

¹ For the powers of the Commissioners to settle differences respecting deductions, see s. 160.

A tenant has a right to deduct from his rent the amount of the property tax assessed upon and paid by him in respect of his landlord, although the landlord is not, in fact, liable to be assessed, and has before the payment claimed exemption, and that exemption has been subsequently allowed. *Swatman v. Ambler*, 24 L. J. R. Ex. 185.

In an action for rent, the tenant may plead as to part that he has paid the landlord's property tax to that amount, in respect of the rent due to the plaintiff claimed by the declaration, after he has in fact paid the tax. *Tinkler v. Prentice*, 4 Taunt. 549.

Money paid under the Income Tax Act may be deducted whenever the next payment of rent is made, and consequently when made under process of court. *Franklin v. Carter*, 14 L. J. R. (N. S.) C. P. 241.

Where a tenant pays property tax assessed on the premises, and omits to deduct it in his next payment of rent, he cannot afterwards recover the amount as money paid to the use of the landlord. *Cumming v. Bedborough*, 15 Mee. & W. 438. See also *Denby v. Moore*, 1 Bar and Ald. 123, decided on 46 Geo. 3, c. 65, s. 74, Sched. A, No. 4, rule 9; and *Andrew v. Hancock*, 1 Bro. and Bing. 37.

In an action for rent, the tenant, having paid the property tax before action brought, has an undoubted right to deduct it at the trial (*Baker v. Davis*, 3 Camp. 474), but if he has not paid the tax, it is not to be deducted. (*Pocock v. Eustace*, 2 Camp. 181.)

Where the assignee of a term gave up at Michaelmas to a second assignee the occupation of a house, and afterwards paid three quarters of a year landlord's property tax, due at Michaelmas, and handed over the receipt to the succeeding occupier:—Held, that the succeeding occupier, paying two quarters of a year's rent accruing at the following Christmas, might tender in part of his rent the receipt for property tax given to the former occupier, and might plead it as a payment made by himself. *Clennell v. Read*, 7 Taunt. 50.

Where the tenant of premises under a lease, and at a rent payable half

the rate,
by deduct-
ing the
duty out of
the rent.

of the rent payable to the landlord for the time being (all sums allowed by the Commissioners being first deducted) as a rate of sevenpence for every twenty shillings thereof would by a just proportion amount unto, which deduction shall be made out of the first payment thereafter to be made on account of rent; and the receivers of Her Majesty, and all landlords, both mediate and immediate, their respective heirs, executors, administrators, and assigns, according to their respective interests, and their respective receivers or agents, shall allow such deduction upon the receipt of the residue of the rent, under the penalty herein contained¹; and the tenant paying the said assessment,² shall be acquitted and discharged of so much money as if the same had actually been paid unto the person to or for whom his rent shall have been due and payable; and the occupier of lands charged on the amount of any composition, rent, or payment for tithes arising therefrom, and paying the said duties, shall be entitled to make the like deduction from such composition, rent, or payment, on paying the same:

Landlords
may re-
cover from
others
having
interest
at the like
rate.

10th.—Where any such lands, tenements, or hereditaments are subject or liable to the payment of any rent-charge, whether under the Act³ passed for the commutation of tithes, or otherwise, or any annuity, fee-

yearly, agreed to pay all taxes except the landlord's property tax, which the landlord agreed to allow, and the tenant agreed to lay out 20*l.* in repairs, which the landlord also agreed to allow, but afterwards distrained for half a year's rent, and sold to the whole amount, without allowing either for repairs or property tax, which he knew the tenant had paid to the collector:—Held, that the tenant might recover, in respect of the property tax, but not in respect of the repairs, in an action for money had and received against the landlord. *Graham v. Tate*, 1 M. & Sel. 609.

¹ See post, s. 103.

² In an action for rent, to entitle the tenant to deduct the property tax, it is sufficient to prove the payments by the collector, without producing the assessment. (*Philips v. Beer*, 4 Camp. 206.) Where, however, the collector had given a blundering receipt:—Held, that it did not signify what the collector received, for the assessment, and not the collector's receipt, is the criterion how much the tenant may deduct. (*Gabell v. Shervell*, 5 Taunt. 81.)

³ 6 & 7 Will. 4, c. 71. The duties in respect of tithe commutation rent charges may now be assessed on the owners. See 16 & 17 Vict. c. 34, s. 32.

farm rent, rent service, quit rent, feu-duty, teind-duty, stipends to licensed curates, or other rent or annual payment thereupon reserved or charged, the landlord, owner, or proprietor by whom any deduction shall have been allowed as aforesaid, and the owner or proprietor being also occupier and charged to the said duties, shall deduct¹ and retain out of every such rent-charge, annuity, fee-farm rent, rent service, quitrent, feu-duty, teind-duty, stipend, or other rent or annual payment aforesaid, so much of the said duties or payment on account of the same (the just proportion of the sums allowed by the Commissioners in the cases authorised by this Act being deducted), as a like rate of sevenpence for every twenty shillings on such rent-charge, annuity, fee-farm rent, rent service, quitrent, feu-duty, teind-duty, or stipend, or other rent or annual payment aforesaid, respectively, shall by a just proportion amount unto; and the receivers of Her Majesty, and all persons who shall be anyways entitled unto such rents, duties, stipends, or annual payments, their receivers, deputies, or agents, are hereby required to allow such deduction upon the receipt of the residue of such moneys as shall be due and payable for such rents, duties, or annual payments, without any fee or charge for such allowance, and under the penalty herein contained;¹ and the landlord, owner, proprietor, and occupier respectively being charged as aforesaid, or having allowed such deduction, shall be acquitted and discharged of so much money as if the same had actually been paid unto such person to whom such rent-charge, annuity, fee-farm rent, rent service, quitrent, feu-duty, teind-duty, stipend, or other rent or annual payment aforesaid, shall have been due and payable.

11th.—Where any mortgagee or creditor in any heritable bond or wadset shall be in the possession of the lands, Mortgagees in possession liable.

¹ For the powers of the Commissioners to settle differences respecting deductions, see s. 160.

tenements, hereditaments, or heritages mortgaged or secured, such mortgagee or creditor shall be chargeable as occupier when in the actual occupation of the same, and when not in the actual occupation of the same shall be liable to such deduction as any other landlord would be; and upon the settlement of accounts between such mortgagee or other creditor as aforesaid, and the mortgagor or debtor, the duty payable in respect of the amount of the interest payable upon such mortgage or other debt as aforesaid shall be taken and allowed as so much money received by such mortgagee or other creditor as aforesaid on account of such interest.¹

Owner
dying, how
the duty is
to be paid.

12th.—Where any lands, tenements, hereditaments, or heritages shall be occupied by the owner at the time the assessment shall be made, who shall die before payment of the duty, the heirs, executors, administrators, or assigns, or other person who on such death may become entitled to the rents and profits thereof, shall be liable to the payment of all arrears of the said duty due at the time of such death, and to all subsequent instalments for that year, according to their respective interests, without any new assessment:

Houses
divided into
distinct
properties.

13th.—Where any house shall be divided into distinct properties, and occupied by distinct owners or their respective tenants, such properties shall be charged distinct on the respective occupiers.²

Deductions
not to be
allowed
unless
authorised
by the Act,
and an ac-
count
thereof
delivered to
the
assessor.

14th.—No deduction from the estimate or assessment on any lands, tenements, hereditaments, or heritages shall be allowed in any case not authorised by this Act, nor unless an account in writing, signed by the occupier thereof or by the party claiming such deduction, stating the nature and amount thereof, shall have been delivered to the assessor within the time and

¹ For the penalty for refusing to allow this deduction, see s. 103.

² As to houses let in different apartments or tenements, and occupied by two or more persons, see 16 & 17 Vict. c. 34, s. 36.

pursuant to the notice delivered by such assessor;¹ and if any such deduction shall be made or allowed contrary to this Act, or without such account in writing as aforesaid, it shall be lawful for the surveyor or inspector to surcharge the assessment, and to charge therein a sum equal to the amount of duty by which the assessment shall have been diminished on occasion of such deduction, which surcharge shall not be annulled or vacated under any pretence whatever, but shall stand part of the assessment.

No. V.

Particular Deductions and Allowances in respect of the duties under Schedule (A.) Deductions.

1. For the amount of the tenths and first-fruits, duties and fees on presentations paid by any ecclesiastical person within the year preceding that in which the assessment shall be made: Tenths, &c.
2. For procurations and synodals paid by ecclesiastical persons, on an average of seven years preceding that in which the assessment shall be made: Procurations, &c.
3. For repairs of collegiate churches and chapels and chancels of churches, or of any college or hall in any of the Universities of Great Britain² by any ecclesiastical or collegiate body, rector, vicar, or other person bound to repair the same, on an average of twenty-one years preceding as aforesaid, or as nearly thereto as can be produced:³ Repairs of Chancels.
4. For the parochial rates, taxes, and assessments charged upon or in respect of any rent-charge confirmed under

¹ See ss. 47, 48.

² Now 'the United Kingdom.' See 16 & 17 Vict. c. 34, s. 5.

³ The deduction allowed for these repairs is to be the amount of the sum expended in the year preceding that in which the assessment is made, instead of an average of twenty-one years as here mentioned. See 16 & 1 Vict. c. 34, s. 34.

the Act passed for the commutation of tithes,¹ on the amount paid in the year in which the assessment shall be made:

Parochial
rates on
rent-charge
for tithes.
Land Tax.

5. For the amount of the land tax charged on lands, tenements, hereditaments, or heritages under the said Act passed in the thirty-eighth year of the reign of King George the Third,² where the charge thereon shall not have been redeemed:

Drainage,
&c.

6. For the amount charged on lands, tenements, hereditaments, or heritages, by a public rate or assessment, in respect of draining, fencing or embanking the same:³

Rate of
deduction

In all which cases there shall be allowed (unless such payments, or any part thereof, shall be made by a tenant) such sum of money as a like rate of sevenpence for every twenty shillings of the sums paid would by a just proportion amount unto; and the sum so allowed shall be deducted from the assessment to be made on the property charged with such payments, except in the cases hereinafter otherwise provided for; (that is to say,)

Allowances
to eccle-
siastical
bodies, &c.,
how to be
made.

Provided always, that the allowances to be granted in pursuance of the first, second, or third case may be granted to the ecclesiastical or collegiate body, rector, vicar, or other person aforesaid liable to the charges therein mentioned, in one sum, either by deducting the same from the assessment upon him (if any), or by certificate;⁴ provided that no abatement or deduction shall be made from any assessment for the allowances

¹ 6 & 7 Will. 4, c. 71.

² Cap. 5.

³ The amount expended by the landlord or owner of lands on an average of the twenty-one preceding years, in the making or repairing of sea walls or other embankments necessary for the preservation or protection of such lands against the encroachment or overflowing of the sea or any tidal river, may be deducted, although the sums expended may not have been charged on such lands by any public rate or assessment. See 16 & 17 Vict. c. 34, s. 37. As to allowance and repayment in respect of certain tolls, commonly known by the name of customs, levied in burghs in Scotland, under the authority of any Act of Parliament or charter, see 16 & 17 Vict. c. 34, s. 38.

⁴ As to this certificate, see s. 61.

granted in pursuance of any of the cases mentioned in this rule in respect of any such charges or payments as aforesaid, payable out of any rentcharge confirmed under the Act passed for the commutation of tithes,¹ but such allowances shall be granted by certificate in the manner hereinafter directed.²

61. And be it enacted, That the person entitled to any of the allowances mentioned in the next preceding rule, which are directed or authorized to be made by certificate, and which shall not have been made by deduction or abatement from the assessment, shall claim such allowance at any time after the expiration of the year of assessment, before the Commissioners for General Purposes of the district in which the property charged with the payments and charges mentioned in the said rule shall be situate; and the said Commissioners, upon due proof before them that the claimant is entitled to such allowance, shall certify the particulars and amount thereof to the Commissioners for Special Purposes at the head office for Stamps and Taxes³ in England, and thereupon the said last-mentioned Commissioners shall grant an order for the payment of such allowance, directed to the Receiver-General of Stamps and Taxes,³ or to an officer for receipt or collector of the duties granted by this Act, or to a distributor or sub-distributor of stamps, as may be most convenient for the party entitled to such allowance, and such receiver-general or officer as aforesaid is hereby required, on production and delivery to him of such order, to pay the amount of such allowance to the party entitled thereto out of any money in the hands of such receiver-general or officer arising from any duties placed under the management of the Commissioners of Stamps and Taxes,³ taking the receipt of the party entitled to such allowance for the same, by endorsement on such order.

Mode of proceeding in order to the payment of certain allowances granted under No. V., schedule A.

¹ 6 & 7 Will. 4, c. 71.

² See s. 61.

³ Now Inland Revenue.

No. VI.¹*Allowances to be made in respect of the said duties in
Schedule (A.)²*

Allowances
for colleges
and halls in
universi-
ties;

For the duties charged—

On any college or hall in any of the universities of Great Britain,³ in respect of the public buildings and offices belonging to such college or hall, and not occupied by any individual member thereof, or by any person paying rent for the same; and for the repairs of the public buildings and offices of such college or hall, and the gardens, walks, and grounds for recreation repaired and maintained by the funds of such college or hall :

Hospitals,
public
schools,
almshouses,

Or on any hospital, public school, or almshouse, in respect of the public buildings, offices, and premises belonging to such hospital, public school, or almshouse, and not occupied by any individual officer or the master thereof, whose whole income, however arising, estimated according to the rules and directions of this Act, shall amount to or exceed one hundred and fifty pounds per annum, or by any person paying rent for the same; and for the repairs of such hospital, public school, or almshouse, and offices belonging thereto, and of the gardens, walks, and grounds for the sustenance or recreation of the hospitallers, scholars, and almsmen, repaired and maintained by the funds of such hospital, school, or almshouse :

and literary
institutions.

Or on any building the property of any literary or scientific institution, used solely for the purposes of such institution, and in which no payment is made or demanded for any instruction there afforded, by lectures or otherwise : Provided also, that the said building be not occu-

¹ This No. VI., though divided from the rest of the schedule by s. 61, must be taken to form part of it. See s. 62.

² Similar allowances are granted in respect of property vested in the trustees of the British Museum. See s. 149.

³ Now 'the United Kingdom.' See 16 & 17 Vict. c. 34, s. 5.

pied by any officer of such institution, nor by any person paying rent for the same :

The said allowances to be granted by the Commissioners for General Purposes in their respective districts :

Or on the rents and profits of lands, tenements, hereditaments, or heritages belonging to any hospital, public school, or almshouse, or vested in trustees for charitable purposes, so far as the same are applied to charitable purposes :

Rents of lands belonging to hospitals, public schools, and almshouses, or vested in trustees for charitable purposes.

The said last-mentioned allowances to be granted on proof before the Commissioners for Special Purposes of the due application of the said rents and profits to charitable purposes only, and in so far as the same shall be applied to charitable purposes only :

The said last-mentioned allowances to be claimed and proved by any steward, agent, or factor acting for such school, hospital, or almshouse, or other trust for charitable purposes, or by any trustee of the same, by affidavit, to be taken before any Commissioner for executing this Act in the district where such person shall reside, stating the amount of the duties chargeable, and the application thereof, and to be carried into effect by the Commissioners for Special Purposes, and according to the powers vested in such Commissioners, without vacating, altering, or impeaching the assessments on or in respect of such properties ; which assessments shall be in force and levied notwithstanding such allowances.

62. And be it enacted, That where any allowance mentioned in No. VI. of the said Schedule (A.) shall be granted by the Commissioners for Special Purposes, under the authority of this Act, they shall give a certificate thereof, together with an order for payment of the same, directed to the Receiver-General of Stamps and Taxes, or to an officer for receipt or collector of the duties granted by this Act, or to a distributor or sub-distributor of stamps, in the manner herein provided with respect to allowances to be granted under No. V. of the said Schedule, and such allowance shall in like manner be paid to the party entitled thereto.

Special Commissioners to certify allowances granted under No. VI., schedule (A.), and order payment thereof.

SCHEDULE (B.)

*Schedule
(B.)
Rules.*

Duties in
Schedule
(B.) and
rules to be
deemed
part of the
Act.

63. And be it enacted, That the duties hereby granted contained in the Schedule marked (B.),¹ shall be assessed and charged under the following rules, which rules shall be deemed and construed to be a part of this Act, and to refer to the said last-mentioned duties as if the same had been inserted under a special enactment.

No. VII.

*Rules for assessing and charging the properties under
Schedule (B.)*

To be
charged in
addition to
Schedule
(A.) on the
same pro-
perties,
except for
dwelling-
houses
distinct
from farms,
and for
buildings
occupied
for trade or
professions.

The duties last before mentioned shall be charged in addition to the duties to be charged under Schedule (A.)¹ on all the properties in this Act directed to be charged to the said duties according to the general rule in No. I.,² Schedule (A.) before mentioned, on the full amount of the annual value thereof, estimated as by this Act is directed (except a dwelling-house and the domestic offices thereunto belonging, and which dwelling-house and offices shall not be occupied, by virtue of one and the same demise, with a farm of lands for the purpose of farming such lands, or with a farm of tithes for the purpose of farming the same; and except warehouses or other buildings occupied for the purpose of carrying on a trade or profession) :

One eighth
to be
deducted
from rent
of tithe-free
lands in
England.

Provided that in all cases where lands are subject to a rentcharge in lieu of tithes, under the Act passed for the commutation of tithes,³ and in all other cases where lands in England are not subject to tithes, or to any modus or composition real in lieu thereof, there shall be deducted out of the duties contained in this schedule a sum not exceeding one eighth part thereof; and in all cases where such lands are subject to a modus or composition

¹ For the schedule of charge at present in force, see 16 & 17 Vict. c. 34, s. 2, Schedule B.

² See ante, p. 48.

³ 6 & 7 Will. 4, c. 71.

real, and not subject to any tithes, there shall be deducted out of such duties so much thereof as, together with the like rate on such modus or composition real, shall not exceed one eighth part of such duties as aforesaid; and in all cases where such lands are subject to a modus or composition real in lieu of certain specific tithes, and also are subject to certain other specific tithes, or where such lands are free of certain specific tithes, and are subject to certain other specific tithes, the annual value of such lands shall, for the purpose of charging the duties under this schedule, be estimated at the rack-rent at which the same would be let by the year if wholly free from tithes, and there shall be deducted therefrom the amount of value of one eighth of the said duties chargeable on the said estimate as in cases of tithe-free lands:

Provided also, that any person being lessee and occupier of tithes or teinds taken in kind, or being the occupier of the lands from whence such tithes or teinds shall arise, and compounding for the same, shall be charged in respect of the occupation at the rate of twopence for every twenty shillings of the annual value thereof, estimated as aforesaid:

Lessees and occupiers of tithes to pay two pence for every twenty shillings.

Provided also, that the several properties hereinafter described in No. VIII. shall be assessed and charged in manner therein mentioned.

No. VIII.

Rules for estimating the properties hereinafter next mentioned under Schedule (B.)

- The profits arising from lands occupied as nurseries or gardens for the sale of the produce, and lands occupied for the growth of hops, shall be estimated according to the rules contained in Schedule (D.),¹ and the duty

Nurseries, market gardens, and hop grounds.

¹ All lands occupied for the growth of hops are now to be charged to the duties under Schedule B, according to the general rules contained in

shall be charged at the rate contained in the said schedule; and when the said duty shall have been so ascertained, the same shall be charged under Schedule (B.) as profits arising from the occupation of lands, except where the lands so occupied for the growth of hops shall be part of a farm held under one demise, or by the same person as owner, and shall not exceed one tenth part of such farm, in which case the duty thereon under this schedule shall be charged together in one sum as for a farm, by the said general rule in Schedule (A.) mentioned.

SCHEDULES (A.) AND (B.)

No. IX.

Rules for charging the said duties under Schedules (A.) and (B.)

To be paid
by the
occupier.

1st. The said duties, except where other provisions are made as aforesaid for estimating particular properties, shall be estimated according to the general rule contained in Schedule (A.), and shall be charged on and paid by the occupier for the time being,¹ his executors, administrators, and assigns :

Who shall
be deemed
occupiers.

2nd. Every person having the use of any lands or tenements shall be taken and considered, for the purposes of this Act, as the occupier of such lands or tenements :

Assessment
to be levied
on the
occupier.

3rd. The said several duties shall on each assessment thereof be levied on the occupier for the time being without any new assessment, notwithstanding any change in the occupation thereof: Provided that every tenant on quitting the occupation shall be liable for the

Schedule B. of this Act, and not by estimating the profits of such lands according to the rules contained in Schedule D. See 16 & 17 Vict. c. 34, s. 39.

¹ Tenants of lands who are called upon to pay arrears due from former occupiers may deduct the amount from their rent. See 16 & 17 Vict. c. 34, s. 35.

arrears at the time of so quitting, and for such further portion of time as shall then have elapsed, to be settled and levied by the respective Commissioners, and repaid to the occupier by whom the same shall have been paid; and the executors or administrators of any tenant who shall die before the payment of such assessment shall be liable in like manner as the testator or intestate would have been if living: Provided also, that every tenant quitting before the time of making the assessment shall be liable for such portion of the year as shall have elapsed at the time of his so quitting, to be adjusted and settled by the respective Commissioners.

How paid
on change
of occu-
pation.

No. X.

Rules for estimating the annual value of properties before described in Schedules (A.) and (B.) or either of them.

- 1st. Where any landlord shall be subject to any covenant or agreement to pay or satisfy out of the rent reserved on any lands or tenements, any parochial rates, taxes, or assessments which by law are a charge on the occupier,¹ or any composition for tithes; or where any rector, vicar, or other person entitled to any rent or other annual payment to be made in lieu of tithes (except a rentcharge confirmed under the Act passed for the commutation of tithes),² or any composition for tithes, shall pay or satisfy out of the amount thereof any such parochial rates, taxes, or assessments charged on

Tenant's
rates and
taxes paid
by landlord
to be
deducted
from the
rent.

¹ 'Where it shall be made to appear to the satisfaction of the Commissioners of Inland Revenue that the landlord of lands in Scotland is by law charged with any public rates, taxes, or assessments which in England are by law a charge on the occupiers of lands, or that such landlord is by law charged with any public rates or taxes, or other public burdens, the like whereof are not chargeable on lands in England, the said Commissioners shall cause such relief to be given to the said landlords in Scotland as shall be just and reasonable in regard to the charge of income tax on them, in respect of an annual value exceeding by the amount of such rates, taxes, assessments, and public burdens, the charge of the said tax on landlords in England.' See 19 & 20 Vict. c. 80, s. 1.

² 6 & 7 Will. IV. c. 71.

such tithes, rent, composition, or other annual payment aforesaid; then and in every such case the annual value shall be estimated for the purposes of this Act exclusive of such rates, taxes, or assessments, and of such composition for tithe, to be computed on the amount thereof *bonâ fide* paid by such landlord or other person aforesaid in and for the year preceding the year of assessment; or where the owner shall be also occupier of such lands or tenements, and shall have paid any parochial rates, taxes, or assessments charged on the same, or any composition for tithes thereon, then the said annual value shall be also estimated exclusive of such rates, taxes, and assessments and composition for tithes, to be computed in like manner as aforesaid :

Landlord's rates and taxes paid by tenant to be added to the rent.

2nd. Where any tenant of lands or tenements shall be subject to any covenant or agreement to pay or satisfy any aids, taxes, rates, or assessments by law chargeable on or payable by the landlord, the amount thereof which shall have been *bonâ fide* paid by such tenant in and for the year preceding the year of assessment shall in making the estimate for the purpose of charging the duty in respect of occupation, be added to the rent reserved, in case the same shall have been let within the period of seven preceding years; and if not so let, the estimate shall be made according to the general rule in Schedule (A.), with the like addition thereto of the amount of such payment :

Amount of rent depending on price of corn or grain, how to be ascertained.

3rd. Where the amount of rent of lands or tenements reserved in money shall depend in the whole or in part on the price of corn or grain, the estimate for the purpose of charging the duties in Schedule (A.) shall be made on the amount payable according to the average prices or fiars fixed in the year preceding the year appointed for payment of the duty, and in the same manner by which such rents have usually been ascertained between the landlords and tenants; but where the whole or a part of the rent shall be reserved in corn or grain, then the said estimate shall be made on the

like average price or fiar computed on the quantity of corn or grain delivered or to be delivered in the year appointed for payment of the duty; or where such computation cannot be made, the estimate aforesaid may be made on the annual value of such lands, estimated according to the said general rule :

4th. Where the amount of rent reserved on lands or tenements shall depend on the actual produce thereof, either in respect of the price or quantity of such produce, the estimate for the purpose of charging the duties in Schedule (A.) shall be made on the amount of value of such produce in the year preceding the year appointed for payment of the duty, according to the prices fixed and according to the quantity produced in that year, by the same rules and in the same manner by which such rents have usually been ascertained between the proprietors and their lessees or tenants; and where the prices or fiars shall vary in the two years of assessment, or the amount of produce shall vary in those years, the assessment shall, on appeal or surcharge, be rectified accordingly :

Amount of
rent
depending
on produce.

5th. Every estimate of such property in Scotland shall be made without reference to the cess or tax roll or valued rents heretofore used in Scotland, or any stent thereon, and shall be made according to the general rule contained in Schedule (A.) to the best of the belief and judgment of the Commissioners, assessors, and others employed in charging the said several duties.

In Scotland
the estimate
to be made
according
to the
General
Rule in
Schedule
(A.)

64. And be it enacted, That upon every account of the annual value of the several properties aforesaid to be charged under Schedules (A.) and (B.) delivered in manner before directed to the assessor,¹ he shall make assessment of the said property on the amount of the sum ascertained by such account, if he shall be satisfied with such amount; but if he shall not be satisfied therewith, or if no such account shall have been returned, or if the occupier or other person afore-

Assessment
of lands and
tenements,
on what
amount to
be made by
the assessor.

¹ See s. 52.

Where the annual value cannot be otherwise ascertained

said shall not be resident within the limits of the district of such assessor, and no such return shall have been made, then the said assessor shall estimate, to the best of his judgment, the annual value of the said property of which no sufficient account shall have been delivered, and make an assessment of the same accordingly ; and in doing so it shall be lawful for such assessor in every case relating to lands or tenements to be estimated according to the said general rule by the annual value thereof, where such annual value cannot be otherwise ascertained, and he is hereby required in every such case, to make such assessment according to the following Rules ; (*videlicet*,)

No. XI.

To be made on the same sums if rated to the poor on full value.

1st. Where the last rate made for the relief of the poor in any parish or place shall be made throughout by a pound rate on the annual value, as the same would be estimated according to Schedule (A.), the assessment thereon to be made under this Act shall be made on the same sums respectively as in such rate :

To be increased to full value if made on proportionate sums.

2nd. Where the said rate shall be made throughout by such pound rate on any proportionate part of the annual value as aforesaid, the proportion thereof shall be observed as in the said rate, but the assessment thereon to be made under this Act shall be made at the same sums respectively as they would have been estimated at if the said rate had been made on the full amount of such annual value :

If in different proportions the rate for lands to be the guide throughout.

3rd. Where properties of different kinds shall be rated in the said rate according to different proportions of the value thereof as aforesaid, or shall be rated therein at different rates of such value, but nevertheless the properties of the same kind shall be rated in a due proportion to each other, both as to the value and rate of charge, in every such case the rule of rating lands, both as to the value and rate of charge, shall, in making the assessment under this Act, be observed throughout, as well with respect to such lands as to the other properties

therein rated, so far as relates to such rates as shall be made either on the full value of the properties or on any proportionate part thereof:

- 4th. In all cases not falling within the three preceding rules, but nevertheless where the properties shall appear to the assessor to be rated in the said rate in the same proportion to each other, though the proportion of such rate to the value of the property rated be not known, and the assessor is able to ascertain the rack-rent of all or any of the properties which shall have been so let within the period of seven years preceding within the limits of the parish or place where the said assessors shall act, he shall make an estimate of such properties on the amount of such rents respectively, and the amount contained in the estimate so made shall form the basis on which the estimates of other properties, of which the rack-rent shall not have been so ascertained, shall be made; and he shall make his estimate of all other property in a sum bearing the same proportion, as near as the same can be computed, to the amount of such first estimates, as the sums at which all such other properties of which the rent has been so ascertained are valued at in such rate bear to the sum charged in the said rate on the said properties first estimated; and he shall apportion the sum so estimated on such other properties in the same proportion, as near as the same can be computed, as they are respectively rated at in such rate, and shall make his assessment under this Act accordingly; and in cases where the same rule of proportion shall not have been observed in rating different kinds of property, then the assessor shall make an estimate as above directed upon each of such kinds of property for the purpose of forming a basis on which the estimates of other properties of the same kind may be made.

Where the proportion of the rate is not known.

65. Provided always, and be it enacted, That where any dwelling-house or tenement, together with the offices, gardens, and lands occupied therewith, or any lands separately

Assessor allowed to estimate dwelling-houses

under 10l.
without a
return.

occupied, shall be under the annual value of ten pounds,¹ and the assessor shall be able to estimate the said value, either by the rules before mentioned, or from his own knowledge, or otherwise, it shall be lawful for him to estimate such property accordingly, to the best of his judgment, and to make an assessment thereon, without requiring a return of the annual value as aforesaid, unless the surveyor or inspector shall object to such estimate, and shall require a notice for that purpose to be delivered; and if any assessor, not having given such notice, shall neglect to estimate the true annual value of the said properties, and to assess the same according to this Act, he shall forfeit any sum not exceeding ten pounds.

Assessors
may make
their assess-
ments of
lands on
the produc-
tion of the
lease by the
tenant,
according
to the
reserved
rent.

66. And be it enacted, That in case any tenant at rack-rent shall produce to the assessor the lease or agreement in writing under which he immediately holds any premises to be charged as aforesaid according to the general rule, the production of which lease or agreement every such assessor is hereby authorized to demand whenever the same shall appear to him necessary; and in case it shall appear by such lease or agreement that the same premises shall have been let within the period of seven preceding years, and no other consideration in money than the rent reserved shall be contained in such lease or agreement, it shall be lawful for such assessor to make his assessment according to such rent, anything before contained to the contrary notwithstanding; but such assessment shall not be binding in case it shall appear to the Commissioners that the said lease or agreement doth not express the full consideration, whether in money or value, for the demise, or the rent *bonâ fide* paid for the same, or that the rent reserved is less than the rack-rent on occasion of repairs or improvements done or to be done by the lessee or assigns, or is made in any other respect with intent

If such
lease shall
be *bonâ fide*
at rack-rent.

¹ For any dwelling-houses in the occupation of a tenant which, with the buildings or offices belonging thereto, and the land occupied therewith, shall be under the value of ten pounds, the assessment is to be made on the landlord. See s. 60, Schedule A., No. IV., third Rule.

to conceal the annual value of such premises, or to diminish the estimate to be made thereon, or hath been assigned to such tenant, or any former tenant, for any consideration in money or value paid or agreed to be paid :

Provided always, that regard shall be had to the cases before mentioned,¹ where the amount of the reserved rent shall be increased by reason of any covenant or agreement by the landlord to discharge the tenant's taxes, rates, assessments, or duties before mentioned, or where the same shall be decreased by reason of any covenant or agreement by the tenant to discharge the landlord's taxes, rates, or assessments, or on occasion of any expenses incurred or to be incurred by the lessee or assigns, whether mentioned or not mentioned in such lease or agreement, and to the deductions to be made on account of any aid or public rate or assessment before described :

Provided also, that upon every demise for years of lands made or to be made in consideration of a rent reserved, and also in consideration of certain improvements to be made in the lands demised at the proper cost and charge of the lessee or tenant, if it shall be proved to the satisfaction of the Commissioners for General Purposes acting for the division where such lands are situate that the rent reserved hath been settled on the estimate of the medium annual value of the said lands, computed on an average for the whole term granted in expectation of the progressive improvement of the said farm at the cost and charge of the said lessee or tenant, and the said annual rent is fixed and made payable to the same amount in each year on the said average, whereby the said rent so estimated and made payable did or doth exceed the just annual value of the said lands as the same were or are worth to be let at rack-rent at the commencement of the term granted by the said demise, then and in such case the estimate of the annual value of the said lands, and the assessment thereupon, shall be made and computed according to the following rule ; (that is to say)

Rules to be
observed in
assessing
land at
reserved
rent and
for im-
provement

¹ See No. X., Rules 1 & 2, ante, pp. 60, 70.

in regard that the rent reserved hath been settled on a fair average of the annual value of the said lands, computed on the whole of the term so granted, the said Commissioners, on due proof of the circumstances before mentioned, shall cause the said duty payable in respect of the property in the the said lands to be computed and charged on the amount of the rent so reserved and made payable as aforesaid, for each year of assessment, without variation during the said term, subject nevertheless to such deductions as by this Act are allowed; and the said Commissioners shall also cause the said duty payable in respect of the occupation of the said lands to be computed and charged on the full and just value of the said lands, to be ascertained at the times and in manner hereinafter mentioned; (that is to say) on all such demises made before the passing of this Act, the annual value of the said lands shall be the rack-rent at which the same are worth to be let by the year, to be ascertained at the commencement of the first year of assessment after the passing of this Act, by a valuation to be made thereof under the powers and according to the directions herein contained, and to the satisfaction of the said Commissioners, which valuation shall be in force for the term limited for the continuance of this Act, if the said demise shall not sooner expire; and the amount ascertained by such valuation shall be deemed to be the rack-rent at which the said lands are worth to be let for the said term, if the said demise shall not sooner expire, and the assessment thereupon shall in each year of the said term be made on the said valuation; and on all such demises to be made after the passing of this Act the annual value of the said lands shall be the rack-rent at which the same are worth to be let by the year, to be ascertained at the commencement of the said demise, by a like valuation to be made thereof in manner aforesaid.

Tenants at
rackrent
under a
parol de-
mise, or

67. And be it enacted, That in case any tenant at rack-rent under any parol demise from year to year, within the period mentioned in the said general rule,¹ or any tenant

¹ The period of seven years. See s. 60, Schedule A., No. 1, *ante*, p. 48.

who, by reason of any mortgage or other contract, shall not have the custody or possession of or the power over any lease or agreement in writing under which he holds the premises demised within the said period, and who shall give reasonable proof to the Commissioners why he is unable to produce the same, shall deliver to the assessor an account in writing signed by such tenant of the actual amount of the annual rent reserved on such demise, such account so delivered shall be deemed a compliance with this Act, in all cases where he may be called upon under the authority of this Act to produce such lease or agreement; and it shall be lawful for such assessor to make his assessment according to such rent, anything before contained to the contrary notwithstanding; but such assessment shall not be binding in case it shall appear to the said Commissioners that the said account doth not express the full consideration for such demise, or the rent *bonâ fide* paid for the same, or that the rent reserved is less than the rack-rent on occasion of any payments as aforesaid made or to be made by such tenant, or is made in any other respect with intent to conceal the annual value of the premises held under such demise, or to diminish the assessment to be made thereon: Provided always, that lands held for a longer period than seven years by any tenant under a demise from year to year, or at will, shall be estimated and assessed at the annual value thereof, unless the tenant shall show and prove to the satisfaction of the said Commissioners that the same lands are held under a demise which commenced by agreement made and a rent fixed within the period of seven years, on the determination of the former demise thereof, by due notice within the said period.

68. And be it enacted, That every person who shall wilfully deliver any such account as aforesaid which shall be false, or who shall wilfully refuse, neglect, or omit to produce any lease or agreement with intent to conceal the annual value of the premises therein comprised, or to diminish the estimate to be made thereon, shall forfeit the sum of twenty pounds, and shall be liable to be charged in treble the duty hereby directed to be charged as aforesaid, computed on the

not able to produce leases, to deliver an account of the value.

Lands held under a tenancy from year to year, or at will, to be rated by value, unless the rent be fixed on a demise within seven years.

Penalty on tenants delivering false accounts of the value of the premises, or concealing the true value thereof.

annual value of the premises held under such demise, estimated according to this Act ; and the inspector and surveyor are hereby respectively required to surcharge¹ the same, and the Commissioners are required to make an assessment accordingly.

Tenants in
Scotland to
produce
their leases
on notice ;

69. And be it enacted, That every tenant of lands, tenements, or heritages in Scotland shall, within ten days after the assessor shall have left at his usual place of abode, or at any dwelling-house or other place on the premises to be charged with the assessment, a note in writing requiring the same, produce to such assessor the tack or lease or other agreement or articles in writing under which such tenant holds such lands or tenements, or where the same shall not be in the power, custody, or possession of such tenant, or there shall be no such tack, lease, or agreement or articles, then he shall leave with such assessor, or at his dwelling-house, within the time before mentioned, a note in writing of the actual rent annually reserved and payable, and of any other valuable consideration given or to be given to the landlord of such lands and tenements as a further consideration for such tenancy, under the penalty of treble the duty hereby chargeable thereon, in case of any wilful neglect to comply with such notice ; and it shall be lawful for such assessor to make his assessment on the production of such lease or agreement or articles, according to the rent therein reserved and made payable ; and in case of non-production of such lease or agreement or articles in writing, then upon the rent reserved or made payable, according to the account thereof delivered as aforesaid, if he shall be satisfied that the said lands, tenements, or heritages have been *bonâ fide* let at the reserved rent notified to him as aforesaid, without other valuable consideration ; but in case such assessor shall not be satisfied with the notification given to him, or in case no such notification shall be given, then such assessor shall make the assessment as directed in the foregoing rules :

Provided always, that if the farm occupied by such tenant

¹ As to surcharges, see 50 Geo. 3, c. 105, Rules 24, 26, post, Appendix.

shall be distant more than ten miles from the dwelling-house of such assessor, it shall be competent to such tenant to lodge his lease or note in writing of the rent with the nearest justice of the peace, or with the clergyman of the parish where the farm is situated; and the said justice of the peace or clergyman respectively shall be obliged to show the said lease or note of the rent to the said assessor when required.

or leave them with a justice of peace or clergyman in a certain case.

70. And be it enacted, That the said several duties shall be assessed on all lands, tenements, and hereditaments, whether occupied at the time of assessment or not; and so far as respects the duties chargeable under Schedule (A.), in case any lands charged to the said duties shall be unoccupied, and no distress can be found on the same at the time such duties shall be payable, it shall be lawful for the collector of the parish or place where the said lands are situate for the time being, at any time after, to enter upon the said lands when there shall be any distress thereupon to be found, and the distress to seize and sell, under the like powers as he might have distrained on the same lands if in the occupation of such person at the time the duties became due :

All properties to be assessed whether occupied or not.

Provided always, that the said duties, or either of them, shall not be levied on any house which shall be or become unoccupied for such year, or portion of the year, as the same shall be unoccupied, but the assessment thereupon for such year, or portion of the year as aforesaid, shall, upon appeal, be discharged or diminished by the Commissioners, on due proof of the time during which such house remained unoccupied.

Assessments on houses to be discharged for the period they are unoccupied.

71. And be it enacted, that where by any assessment the duties shall be charged on tithes or teinds, and the same shall not be paid within the respective times limited by this Act, it shall be lawful for the collector and officer respectively to distrain upon such tithes or teinds, or any other goods or chattels of the owner of such tithes or teinds, wherever the same can be found, and to seize, take, and sell so much thereof as shall be sufficient for levying the said assessment, under and subject to the like powers granted by the said Acts relating to the duties of assessed taxes in other cases.

Mode of levying the duties charged on tithes.

Mode of
levying the
duties on
composition
for
tithes,

or on
manors or
royalties,
markets,
fairs, tolls,
fisheries,
&c.

Contracts
between
landlords
and tenants
or other
persons not
to be
binding
contrary to
this Act.

Assessors
to make
their as-
sessments,
and deliver
them with
returns to
the Com-
missioners.

72. And be it enacted, That when any assessment shall be charged on any composition for tithes or teinds, or any rent or payment in lieu thereof, the occupier of the lands and premises charged with such composition, rent, or payment shall be answerable for the duties so charged, and may deduct the same out of the next payment on account thereof; and where any assessment shall be charged on the profits of manors or royalties, or of markets or fairs, or on tolls, fisheries, or any other annual or casual profits not distrainable, the owner or occupier, or receiver of the profits thereof, shall be answerable for the duties charged thereon, and may retain and deduct the same out of such profits; and in every such case the collector shall distrain upon such persons respectively by any of the ways and means prescribed by the said Acts relating to the duties of assessed taxes.

73. Provided always, and be it enacted, That no contract, covenant, or agreement between landlord and tenant,¹ or any other persons, touching the payment of taxes and assessments to be charged on their respective premises, shall be deemed or construed to extend to the duties charged thereon under this Act, nor to be binding contrary to the intent and meaning of this Act, but that all such duties shall be charged upon and paid by the respective occupiers, subject to such deductions and repayments as are by this Act authorized and allowed, and all such deductions and repayments shall be made and allowed accordingly, notwithstanding such contracts, covenants, or agreements.

As to Assessments.

74. And be it enacted, That the respective assessors shall make their assessments on all lands, tenements, and hereditaments, or heritages, within the limits of those places for which they are to act, and shall set down therein the full and just annual value of all such lands and premises, estimated in each particular case according to the directions of this Act, together with the names and surnames of the occupiers and proprietors thereof, and shall deliver the same, together with

¹ See *Colbron v. Travers*, post, p. 119, note 2.

all returns which shall have been made to them, as well of such annual value as of any deduction claimed to be made therefrom, to the said Commissioners for General Purposes, such returns being first progressively numbered;

And whenever the said assessors shall not be able to make their assessments according to the provisions of this Act, or shall be obstructed therein, it shall be lawful for them to make application to the said Commissioners, or to any inspector or surveyor, who shall severally instruct such assessor in making his assessments, and assist him in the execution of this Act, according to the powers and authorities hereby vested in them respectively.

Assessors to apply to Commissioners and surveyors for instructions.

75. And be it enacted, That the assessors to be appointed for the said duties in England shall, at the time of bringing in their assessments, if required so to do by any surveyor or inspector of the said duties, or by the respective Commissioners, give notice to the overseers of the poor of the parish or place where they shall act, to produce¹ or cause to be produced to the said Commissioners the book or books, or a true copy thereof, in which shall have been entered the rates made for the relief of the poor of such parish or place, and also a true copy of the last rate made for the relief of the poor in such parish or place; and such overseers shall without fail produce such book or books to the said Commissioners, or deliver the same to the said inspector or surveyor, for their use; and the said assessors shall declare in writing, signed by them, whether the said rates are made on the full value of the properties therein, or on any and what proportionate part thereof, to the best of their knowledge and belief;

Assessors on bringing in their assessments, shall, if required, give notice to the overseers of the poor to produce the rate books.

And the said Commissioners shall, in case the said surveyor or inspector shall allege and show to the satisfaction of the said Commissioners that the said assessments or any of them have not been made according to the directions of this Act, examine the said assessors, and also the overseers of the poor for the same parish or place, or any of them, being duly summoned for that purpose, on their oaths, touching the proportions between

Commissioners may examine assessors and overseers touching the making of the assessments.

¹ As to penalty for refusing to produce rate books, see s. 76.

the said rates and the value of the properties charged therein, and whether the properties, or any and which of them, have been valued therein at the amount or at any and what proportion of the annual value thereof respectively, and what ought to be the just proportion between the rates on the different properties therein charged, if the amount of the values thereof, and the same proportion between the rates, had been observed throughout the rate, and also what property shall have been omitted to be rated, and which of the properties in the parish or place shall be entitled to be assessed on the profits or on an average of the profits according to this Act;

Inspector or surveyor may rectify assessments if not duly made.

And the said inspector or surveyor shall carefully examine the assessments made by the same assessors with the last rate made for the relief of the poor, in order that he may the better ascertain whether the said assessments have been made on all the properties situate in each parish, and according to the directions prescribed by this Act, and from the result of the said inquiries may rectify the same in any particulars which in his judgment may be requisite before the Commissioners allow and sign such assessment as herein directed; and in so doing may pursue, if he think fit, the rules in No. XI.¹ of this Act before mentioned, relating to the said rates for relief of the poor.

Commissioners and officers may inspect public rate books, and take copies or extracts.

76. And be it enacted, That the several Commissioners, inspectors, surveyors, and assessors acting respectively in the execution of this Act, or any person authorized by them respectively, shall have liberty, from time to time and at all seasonable times, to inspect and take copies of or extracts from any book kept by any parish officer or other person of or concerning the rates made for the relief of the poor, or any other public taxes, rates, or assessments, in any place within the limits for which they shall be appointed, without the payment of any fee whatever; and if any person in whose custody or power any of the said books shall be shall refuse or neglect to permit the said inspection, or the copies or

Penalty for refusal to permit such inspection.

¹ See s. 64, ante, p. 71.

extracts to be made as aforesaid, or to attend the said Commissioners with any such book when required so to do in pursuance of this Act, such person so offending shall forfeit any sum not exceeding twenty pounds nor less than five pounds.

77. And be it enacted, That it shall be lawful for the assessors in each parish or place in Scotland, and they are hereby required, to take to their assistance the schoolmaster in such parish or place, for the purpose of making such assessments of the lands and other premises within their respective limits; and at the time of bringing in their assessments they shall make oath of the truth of the same, and that such assessments are made according to the best of their skill and judgment, and shall submit to be examined on oath before the said Commissioners in all matters and things concerning the said assessments which the said Commissioners shall require for their information.

Assessors in Scotland to be assisted by the schoolmasters, and to be examined concerning their assessments.

78. And be it enacted, That in cases where the occupier or other person chargeable shall, upon due notice under this Act, omit to produce an account in writing as aforesaid¹ of the amount of the annual value of the property in his occupation, estimated according to the general rule in Schedule (A.),² or such other rules in the said Schedule as are applicable to such property, or shall have delivered an account with which the Commissioners shall be dissatisfied, the several assessors, inspectors, and surveyors, having first obtained an order in that behalf, signed by the said Commissioners, and taking to their assistance such person or persons of skill as shall be named in such order, shall, after two day's notice to the occupier, have full power at all seasonable times in the daytime, to view and examine any lands or other property chargeable, in order to make a survey thereof, or otherwise to ascertain the annual value at which the same ought to be charged by virtue of this Act, and for so doing shall have liberty to enter upon any lands or grounds, whether enclosed or not, and to value the same,

Assessors and other officers to view and survey lands by order of the Commissioners.

¹ See s. 52.

² See ante, p. 48.

and to measure and survey the same if they cannot otherwise ascertain the annual value thereof.

Commissioners to allow and sign assessments not objected to, and made to their satisfaction.

79. And be it enacted, That within a reasonable time after the respective surveyors and inspectors shall have had the examination of the assessments delivered by the assessors, the Commissioners shall proceed to take the same into consideration, and in case the surveyor or inspector shall not have objected thereto, and the said Commissioners shall be satisfied that the said assessments have been made truly and without fraud, and so as to charge the several properties contained therein with the full duty which ought to be charged upon them respectively, the said Commissioners shall allow and sign such assessments :

On objection taken the Commissioners may rectify assessments.

Provided always, that in case the surveyor or inspector shall object to any such assessment, and shall apply for a revision thereof, suggesting in writing to the Commissioners any error, mistake, or fraud in making the same, it shall be lawful for the said Commissioners, according to the best of their judgment, to rectify such assessment, so that the duty may be fully charged according to the intent and meaning of this Act.

As to Appeals from Assessments.

Amount of assessments and day of appeal to be notified.

80. And be it enacted, That so soon as the assessments for any parish or place under Schedules (A.) and (B.) shall be allowed and signed as aforesaid, the Commissioners shall cause notice thereof, and of the day for hearing appeals therefrom, to be given in such manner as they shall judge expedient; which notice may be given either by delivering a copy of such assessment to the assessor of such parish or place, for the inspection of the parties charged thereby, together with a public notice of the day of appeal, to be affixed on or near to the church door or on any other public place in the parish, or by delivering to each party charged the amount of his assessment, together with a note of the day of appeal; and such notices shall be made and given at least fourteen days before the day of appeal so fixed.

81. And be it enacted, That if upon appeal any dispute

shall arise touching the annual value of any lands, tenements, hereditaments, or heritages, and the Commissioners¹ shall deem it necessary that a valuation thereof should be taken and made by any person of skill, it shall be lawful for them to direct the appellant to cause such valuation to be made by any person to be named by the said Commissioners, the costs and charges whereof shall abide the final determination of the said Commissioners, and it shall be lawful for them to make an assessment according to such valuation, and to require the same to be verified on the oath of the person making the same; but in case the appellant shall not proceed with effect to cause such valuation to be made as aforesaid, the said Commissioners shall make an assessment according to the best of their judgment:

The value of lands may be ascertained by actual valuation by order of the Commissioners.

Provided always, that it shall be competent to the said Commissioners, in every such case where the valuation so made shall exceed the value put upon the same lands, tenements, hereditaments, or heritages by the appellant, to direct the costs and charges attending the same to be paid by him; but if they shall be of opinion that such costs and charges have not been incurred through any default of the said appellant, they shall direct the same to be paid by the collector of the parish or place, who, on the certificate of the Commissioners present at the time of the determination, shall pay the same, and the sum so paid shall be allowed to such collector in his accounts with the proper officer for receipt, on delivering to him such certificate, together with the receipt and voucher for such payment.

By whom the costs of such valuation are to be paid.

82. Provided always, and be it enacted, That if on appeal the occupier of any premises held under a demise at rack-rent shall produce and show to the Commissioners the lease, tack, or agreement in writing, or shall prove by any lawful evidence to be produced on his part, in case there shall be no such lease, tack, or agreement in writing, the annual amount of the rent at which such premises are let, it shall be lawful for

In cases of appeal, occupier showing lease, or, if proving his annual rent, the Commissioners may reduce the rate.

¹ The appellant, as well as the Commissioners, may require a valuation to be made by a person of skill. See 16 & 17 Vict. c. 34, s. 47.

the said Commissioners, in case such rent hath been fixed by agreement commencing within the period of seven years mentioned in the said general rule,¹ and they shall be satisfied that such lease, tack, or agreement doth express the full consideration for the demise under which such occupier shall hold the same, or that the rent *bonâ fide* paid by such occupier for the same hath been duly shown to them in evidence, and that such demise is made wholly in consideration of such reserved rent, without any intention to conceal or diminish the annual value of such premises, or other fraudulent intention whatever, to abate and deduct from such assessment so much as in their judgment will reduce the rate to a just rate on such rent:

Where lands are assessed at less than the value, the assessment may be rectified.

Provided always, that if it shall appear to the said Commissioners that any lands, tenements, hereditaments, or heritages shall have been assessed at an annual value less than the actual rent at which the same shall be let, or (if not let) at less than the rent at which the same might be let, it shall be lawful for the said Commissioners to enlarge and increase such assessment to such sum as a like rate on such rent would amount unto, as well with respect to the rate on the property as the rate on the occupation of such lands, tenements, hereditaments, or heritages.

As to Abatement of Assessment in certain Cases.

Relief to be granted to occupiers and owners for losses caused by flood or tempest.

83. And be it enacted, That whenever by any flood or tempest loss shall be sustained on the growing crops, or on the stock on lands demised to a tenant at a reserved rent, without fine or other sum paid, given, or contracted for in lieu of a reserved rent, or any part thereof, or the said lands, or any part thereof, shall by such flood or tempest be rendered incapable of cultivation for any year, and it shall be proved on oath to the satisfaction of the Commissioners for General Purposes acting for the division where the said lands are situate that the owner of the said lands hath in consideration of such loss abated or agreed to abate to his tenant the whole or any proportion of the rent reserved or payable by such

¹ See s. 60, Schedule A, No. 1, ante, p. 48.

tenant for any year of such demise, it shall be lawful for the said Commissioners to abate in the assessment made in respect of the property in the said lands for the same year for which such rent hath been abated and to discharge therefrom the whole or the like proportion of duty as the said owner shall appear on such proof as aforesaid to have abated of or from the rent reserved and made payable to him on such demise; and it shall also be lawful for the said Commissioners in every such case to abate in the assessment made in respect of the occupation of the said lands for the same year and to discharge therefrom the like proportion of duty as shall have been abated or discharged from the assessment made in respect of the property on the said lands for the cause aforesaid.

84. And be it enacted, That whenever from the cause aforesaid the like loss shall be sustained on the lands of any infant, idiot, lunatic, or other proprietor incapable of consenting to any abatement in the rent as aforesaid, being in the occupation of any such tenant as aforesaid, and the same shall be proved on oath before the said Commissioners to their satisfaction, it shall be lawful for them to abate in the assessment made in respect of the occupation of the said lands and to discharge the whole or any part of the said duty, and in proportion to the loss so sustained, and to the amount which the said Commissioners shall be of opinion would or ought to have been abated as aforesaid if the said lands had belonged to a proprietor of full age and of sound mind, and capable of such consent as aforesaid.

The like relief extended to occupiers and owners where the owners are incapable of consenting to abatement of rent.

85. And be it enacted, That whenever from the cause aforesaid the like loss shall be sustained on lands in the occupation of the owner, and the same shall be proved on oath before the said Commissioners to their satisfaction, it shall be lawful for them to abate in the several assessments made in respect of the property in or occupation of the said lands and to discharge the whole or any part of the said respective duties, and in proportion to the loss so sustained, and to the amount which the said Commissioners shall be of opinion would or ought to have been abated as aforesaid if the said lands had

Abatement of assessment in case of losses on lands in the occupation of owners.

been demised to a tenant, and a proportionate abatement had been made to such tenant under the circumstances of the said loss.

Penalty for making false claim for such abatement.

86. And be it enacted, That if any person shall be guilty of making any false claim for such abatement as aforesaid, or shall be guilty of any fraud or contrivance in making such claim, or in obtaining any such abatement, or shall fraudulently or untruly declare the amount or value of such loss, or the amount or value of any abatement made or agreed to be made in the rent of the lands in his occupation, on account of such loss, with intent fraudulently to obtain any such abatement, he shall forfeit the sum of fifty pounds and treble the amount of duty charged on him in respect of the said lands; and if the owner of any such lands, or any other person whatever, shall aid, abet, or assist any person charged to the said duties in making such false or fraudulent claim, or shall fraudulently or untruly declare the amount or value of any abatement made or agreed to be made in the rent of the said lands or the amount of such loss, with intent fraudulently to obtain for himself, or for his tenant, or for the owner or tenant of the said lands, any such abatement as aforesaid, every such owner or other person aforesaid shall forfeit the sum of one hundred pounds.

As to the Duration of Assessments.

First assessment under Schedules (A.) and (B.) to remain in force for three years

87. And be it enacted, That the first assessment to be made after the fifth day of April one thousand eight hundred and forty-two, of the duties chargeable under either of the Schedules marked (A.) or (B.) of this Act, shall be and remain in force for the space of three years,¹ without requiring returns from the parties charged therein for the second or third year of such assessment, and without altering the names of the parties charged, notwithstanding a change in the occupation or interest of or in the premises charged in such assessment may have happened; and the like sums shall be levied thereon for the second and third years respectively as shall or ought

¹ See 16 & 17 Vict. c. 34, s. 45.

to have been levied thereon for the first year, and the assessment shall be subject to the like exemptions and allowances for the second and third years respectively as were granted for the first year; and the amount charged in such assessment shall be paid by four instalments in each year, on the days and times herein specified for payment of such instalments,¹ subject, nevertheless, to be varied and altered in the following cases; (*videlicet*.)

First.—If the inspector or surveyor shall find or discover that any person hath been under-rated in such assessment or omitted to be charged therein for the first year, or hath obtained an exemption or allowance for the first year which ought not to be allowed in the second or third year, it shall be lawful for such inspector or surveyor to surcharge such assessment for the second or third year in like manner in all respects as he is authorised to surcharge the assessment under the like circumstances for the first year of assessment, provided that such surcharge shall be made in the single duty, and no increase shall be made thereon above the rate of duty hereby granted, unless the Commissioners shall be of opinion that the assessment for the first year was, in the particular surcharged, deficient through the wilful default or neglect of the party to be charged:

unless the party be under-rated or omitted, or have obtained an exemption to which he is not entitled.

Second.—If any person not chargeable in the first year of assessment shall become chargeable in the second or third year, it shall be lawful for the assessor, inspector, or surveyor to require the like returns, and to proceed to the assessment of such person in like manner for the second or third year, as if the whole assessment

or a person not chargeable in the first year become so subsequently;

¹ See s. 176. The provisions for the collection and payment in quarterly instalments of the duties of income tax, except such as are payable by way of deduction, or are assessable in respect of railways, are, (by 32 & 33 Vict. c. 14, s. 8), repealed, and the duties, except as aforesaid, assessed in England or Ireland for the year, are made payable on or before the first day of January in every year. In Scotland the income tax was made payable every year on or before the first of January by the 20 & 21 Vict. c. 28, s. 2.

of the parish, place, or district had commenced in that year :

or in case
of appeal.

Third.—If any person shall find himself aggrieved by the continuance of such assessment for the second or third year, by occasion of his being over-rated therein, he may appeal from the same in that year on delivering ten days notice of such his intention to the inspector or surveyor, together with a true and perfect schedule of the annual value of the property charged on him for that year, in like manner as he might have appealed against the same assessment under like circumstances for the first year,¹ and no payment on such assessment for the first or second year shall be construed to preclude such appeal; provided that for any vexatious appeal without reasonable cause it shall be lawful for the Commissioners to award reasonable costs for the attendance of the inspector, surveyor, or assessor to be added to the assessment and levied therewith for the use of such inspector, surveyor, or assessor, and which shall be paid to them respectively in like manner as any other payments under this Act may be made to them :

Assessment
may be
collected in
the second
and third
year by the
book
delivered
for first
year.

Fourth.—It shall be lawful for the respective collectors to levy and gather the assessment for the second and third years respectively on the occupiers for the time being by the same rate or book which shall have been delivered to them² for the first year, unless the Commissioners shall revoke the appointment of the said collectors, or shall alter or vary the assessments and deliver to them a new rate or book for the second or third year :

Commis-
sioners'
duplicates
to be made
for each
year.

Fifth.—The duplicates of the Commissioners shall be made for each year, and delivered to the proper officer for receipt, and at the Head Office for Stamps and Taxes,³ containing the like particulars for the second and third years respectively as are herein required for the first year of assessment, varying only the amounts therein

¹ See s. 80.

² As to collectors' duplicate of the assessment, see s. 172.

³ Now Inland Revenue.

to be specified if the case shall require the same ; and all the powers, regulations, matters, and things contained in this Act for rectifying any assessment, or increasing or diminishing the duty according to circumstances, or for levying the same, shall be in force for the second and third years respectively, in respect of the sums to be levied in those respective years, and shall be applied in those respective years, as fully and as effectually as if the assessment had been made for those years respectively under the directions and regulations of this Act.

SCHEDULE (C.)¹

Duties in
Schedule
(C.) and
Rules
deemed
part of this
Act.

88. And be it enacted, that the duties hereby granted contained in the Schedule marked (C.), shall be assessed and charged under the following Rules, which Rules shall be deemed and construed a part of this Act, and to refer to the said last-mentioned duties, as if the same had been inserted under a special enactment.

Sched. (C.) Rules for assessing and charging the duties under Schedule (C.)

Rules.
By whom
to be paid.

The said last-mentioned duties shall be paid by the persons and corporations respectively intrusted with the payment of the annuities, dividends, and shares of annuities, therein charged, on behalf of the persons, corporations, companies, or societies entitled thereto, their executors, administrators, successors, or assigns;

And shall be assessed by the Commissioners hereby authorised or appointed for those purposes;

To what
stock the
duty ex-
tends.

And shall extend to all public annuities whatever payable in Great Britain² out of any public revenue in Great Britain³ or elsewhere, ³[and to all annuities payable in Ireland out of the revenue of the United Kingdom, to or for the use or benefit of any person not resident in Ireland, and also to all dividends and shares of such annuities respectively which shall become payable after

¹ The Schedule of charge at present in force (16 & 17 Vict. c. 34, s. 2, Schedule C.) is as follows: 'For or in respect of all profits arising from interest, annuities, dividends, and shares of annuities payable to any person, body politic or corporate, company or society, whether corporate or not corporate, out of any public revenue.'

² By 16 & 17 Vict. c. 34, the income tax was extended to Ireland, and the term 'Great Britain,' whenever used in the Income Tax Acts, is 'to be read, and deemed, and construed to mean 'the United Kingdom.' See 16 & 17 Vict. c. 34, s. 5.

³ The remaining part of this rule, included in brackets, is either practically repealed or has expired.

the fifth day of April one thousand eight hundred and forty-two], except in the following cases of exemption from the said duties; *viz.*

Exemptions.

1. The stock, dividends, or interest of any Friendly Society legally established under any Act of Parliament relating to Friendly Societies;¹ provided it shall appear by the rules of any such society deposited or to be deposited with the Commissioners for the reduction of the National Debt, or with the trustees of any savings bank, that the sums assured by any such society to any individual, or to any person nominated by or to claim under him, shall not exceed the sum of two hundred pounds, or the amount of any annuity or annuities granted or to be granted by any such society to any individual, or to any person nominated by or to claim under him, shall not exceed the sum of thirty pounds per annum: Provided also, that when any property belonging to any such society shall be invested in the public securities in the Bank of England, the said last-mentioned property shall be duly claimed and proved by any trustee or treasurer of any such society, or by any member thereof, before the said Commissioners for Special Purposes:
2. The stock or dividends of any savings bank established or to be established under the provisions of an Act passed in the ninth year of the reign of King George the Fourth, intituled, *An Act to consolidate and amend the laws relating to savings banks*, arising from investments with the Commissioners for the reduction of the National Debt; and also the dividends or interest payable by the trustees of any savings bank upon any funds therein deposited belonging to any depositor, or to any charitable institution:

Stock of
Friendly
Societies
exempted.

Stock of
savings
banks
exempted.

¹ As to the exemption to which Friendly Societies are entitled in respect of their interest and other profits and gains chargeable under Schedule (D.) see 16 & 17 Vict. c. 34, s. 49.

Stock of
charitable
institutions
exempted.

3. The stock or dividends of any corporation, fraternity, or society of persons, or of any trust established for charitable purposes only,¹ or which, according to the rules and regulations established by Act of Parliament, charter, decree, deed of trust, or will, shall be applicable by the said corporation, fraternity, or society, or by any trustees, to charitable purposes only, and in so far as the same shall be applied to charitable purposes only;

Or the stock or dividends in the names of any trustees applicable solely to the repairs of any cathedral college, church, or chapel, or any building used solely for the purpose of divine worship, and in so far as the same shall be applied to such purposes,

Provided the application thereof to such purposes shall be duly proved before the said Commissioners for Special Purposes by any agent or factor on the behalf of any such corporation, fraternity, or society, or by any of the members or trustees.²

Stock in
the name of
the Treas-
ury or of
the Com-
missioners
for reduc-
tion of the
National
Debt.

4. The stock or dividends transferred to the accounts in the books of the Bank of England in the name or under the description of the Lord High Treasurer of England or of the Commissioners of Her Majesty's Treasury, or the Commissioners for the reduction of the National Debt, in pursuance of any Act or Acts of Parliament; provided that the Governor and Company of the Bank of England shall from time to time cause to be transmitted to the said Commissioners for Special Purposes an account of the total amount of stock which shall have been transferred to the said respective accounts, also the payments to be made by the Commissioners for the reduction of the National Debt on account of the Waterloo subscription funds.

¹ By s. 149, 'the like exemptions shall be allowed in respect of any dividends of stock vested in the trustees of the British Museum, or any of them, or in any other for their use, as are granted to charitable institutions by this Act.'

² As to how claims of exemption are to be made, see s. 98.

5. The stock or dividends belonging to Her Majesty, in whatever name the same may stand in the books of the Bank of England, and also the stocks or dividends of any accredited Minister of any foreign state resident in Great Britain,¹ provided the property thereof shall, if standing in the name of any trustee, be duly proved before the said Commissioners for Special Purposes by such trustee.

Stock belonging to Her Majesty or to accredited Ministers.

As to Accounts to be delivered.

89. And for the assessing and charging of the said annuities payable to the Company of the Bank of England and to the South Sea Company respectively, at the receipt of the Exchequer as aforesaid, and the profits attached thereto respectively, and also for the assessing and charging of all annuities payable by the Commissioners for the reduction of the National Debt, and the dividends and shares of all other annuities payable out of any public revenue, which are or shall be entrusted for payment to the companies of the Bank of England and South Sea respectively, be it enacted, that—

The Bank of England and South Sea Companies and the Commissioners of the National Debt to deliver accounts of annuities payable to and by them respectively to the Commissioners for assessing the same.

The respective companies, corporations, and commissioners having the distribution or payment of the said several annuities, dividends, and shares shall from time to time, as often as the payments thereon shall become due, deliver to the respective Commissioners, appointed for the purpose of assessing the duties thereon as aforesaid,² true and faithful accounts, in writing, in books to be provided for that purpose, of the several amounts of such annuities and profits attached to the same, which shall be paid to the said companies respectively, in respect of their corporate stock, and of such dividends and shares of annuities as shall be entrusted to any of such companies, corporations, or commissioners, for payment to the persons, corporations, and companies entitled thereto, and the amount of duty chargeable thereon at the rate before directed, without deduction on any pretence

¹ Now 'the United Kingdom.' See 16 & 17 Vict. c. 34, s. 5.

² See s. 24.

whatever, except as herein is allowed,¹ distinguishing therein the separate account of each person, corporation, company, and society entitled unto any part, dividend, or share of such annuities respectively, as the same shall stand in the books of the said respective companies, or at the said Exchequer, in such manner as that the part, share, and dividend of each person, corporation, company, and society of or to such annuities respectively may be distinctly charged and assessed to the said duty ;

And the said respective Commissioners shall from time to time make an assessment of the duty which shall appear to be chargeable on the accounts so delivered to the best of their judgment and belief, and shall from time to time deliver the said books of assessments, signed by them respectively, to the said Commissioners for Special Purposes ;

And the said Commissioners for Special Purposes shall forthwith cause two certificates on parchment to be made out, under their hands and seals, containing the total amounts of duty, and of the annuities, dividends, and shares whereon the said duty shall have been charged contained in each assessment, together with the proper title or description of the corporation, company, or persons having the distribution or intrusted with the payment of such annuities, dividends, and shares respectively ; and they shall transmit one of such certificates to the respective Commissioners for making such assessments, and the other certificate to the head office for Stamps and Taxes² in England.

Persons
receiving
annuities or
dividends
payable at
the Bank of
Ireland on
behalf of
non-resi-
dents to
deliver a
declaration.

[90.³ And for the assessing and charging of the annuities, dividends, and shares of annuities payable by the Governor and Company of the Bank of Ireland out of the public revenue of the United Kingdom to persons not resident in Ireland, be it enacted, That in every case in which payment of such annuities, dividends, and shares of annuities as last

¹ See s. 95.

² Now Inland Revenue.

³ This section (90) and the two following sections (91 and 92) are virtually repealed by the subsequent enactments contained in the 16 & 17 Vict. c. 34. See s. 2 of that Act, Schedule C, and ss. 5 & 11.

aforesaid shall be demanded or applied for by any attorney, agent, trustee, or other person, for or on the behalf or for the use or benefit of any person not resident in Ireland, the person demanding or applying for the payment of such annuities, dividends, or shares of annuities, before receiving the same, shall (whether he shall be required to do so by the said Governor and Directors of the said Bank or not) deliver to the cashier of the said Bank a declaration, signed by such applicant, containing a statement of the amount and description of the stock in respect of which such annuities, dividends, or shares are payable, and the name and place of abode of every person for whom or on whose behalf or for whose use or benefit such applicant requires the payment thereof, and declaring whether or not such last-mentioned person was resident in Ireland, within the intent and meaning of this Act, at the time when such annuities, dividends, and shares respectively became payable; and in every case in which payment of any such annuities, dividends, or shares of annuities shall be demanded or applied for by any person for or on behalf of any other person, under or by virtue of any letter or power of attorney, or other delegated authority, the said Governor and Directors or the cashier or other officer of the said Bank, having the payment of any such annuities, dividends, or shares of annuities, shall, before paying the same, require such declaration and statement to be made and delivered as hereinbefore directed; and if the person demanding or applying for such payment shall refuse to make or sign and deliver such declaration and statement on being required to make and deliver the same as aforesaid, the person for whom or on whose behalf he shall demand or apply for such payment shall be deemed to be not resident in Ireland, and such annuities, dividends, or shares of annuities shall be charged accordingly with the duties granted by this Act: Provided always that no person (other than a member of either House of Parliament, entitled to be exempted from the duties of assessed taxes under the provisions in that behalf contained in the Acts relating to the said last-mentioned duties) shall be deemed to be resident in Ireland, within the intent and

Bank to require a declaration where annuities, &c., are receivable under a power of attorney.

On refusal, parties entitled to annuities to be deemed not resident in Ireland.

Proviso.

meaning of this Act, who shall have been absent from Ireland at one time or several times for a period equal in the whole to six months or more during the space of one year immediately preceding the day on which such annuities, dividends, and shares shall respectively have become payable.]

Commissioners to make assessments of duties on annuities and dividends payable at the Bank of Ireland to persons not resident in Ireland.

[91.¹ And be it enacted, That whenever it shall appear by any such declaration or statement as aforesaid that any such annuities, dividends, or shares of annuities are payable by the said Governor and Company of the Bank of Ireland, to or for the use or benefit of any person not resident in Ireland, and also whenever any person applying for payment of any such annuities, dividends, or shares of annuities shall refuse to make or sign and deliver such declaration and statement, on being required to make and deliver the same as aforesaid, the Commissioners hereinbefore appointed for that purpose shall assess and charge the duties hereby granted upon and in respect of all such annuities, dividends, and shares of annuities, and shall make out and transmit their certificates of such assessments in like manner as is hereinbefore provided with respect to the assessments to be made by the Commissioners appointed for assessing and charging the duties on annuities payable out of the revenue of the United Kingdom in England; and in all other cases where any such annuities, dividends, or shares of annuities shall be payable by the said Governor and Company to or for the use or benefit of any person not resident in Ireland, but which shall not be assessed and charged by the said Commissioners in the manner hereinbefore directed, by reason of the fact of such non-residence not having been made to appear to them in manner aforesaid, such annuities, dividends, and shares, which have been received or become payable in the preceding year shall be accounted for in Great Britain by the person entitled thereto, or beneficially interested therein, and shall be charged and assessed under the rules and regulations of Schedule (D.) of this Act, whether the same shall be received in Great Britain or not.]

¹ See p. 96, note 3.

[92.¹ And be it enacted, That if any person shall receive of the Governor and Company of the Bank of Ireland, any annuity, dividend, or share of annuity payable out of the public revenue of the United Kingdom, for or on the behalf of or for the use or benefit of any person not resident in Ireland, without previously delivering to the cashier of the said Bank the declaration and statement by this Act directed to be delivered in such case, or if any person shall make, sign, or deliver any declaration or statement which shall not truly set forth the name and place of residence of the person, and of every person for whom or on whose behalf or for whose use or benefit he shall apply for payment of any such annuity, dividend, or share of annuity as aforesaid, the person who shall neglect or omit to deliver such declaration and statement as aforesaid, or who shall make, sign, or deliver any untrue declaration or statement, shall be liable to the payment to Her Majesty of treble the amount of the duty chargeable on such annuity, dividend, or share of annuity; and if any person shall wilfully and fraudulently omit to deliver such declaration and statement, or shall wilfully make, sign, or deliver any false declaration or statement, or shall make or practise any fraudulent contrivance or device whatever, with intent to defraud Her Majesty of the duty chargeable under this Act on any such annuity, dividend, or share of annuity as aforesaid, he shall forfeit the sum of one hundred pounds over and above treble the amount of the said duty.]

Penalty for omitting to make a declaration on receiving annuities or dividends in Ireland on behalf of persons not resident there.

Penalty for fraudulent declaration or device to evade the duty.

93. And be it enacted, That the respective corporations, companies, and persons entitled unto such annuities and profits attached thereto, or intrusted with the payment of the annuities, dividends, or shares of such public annuities as are hereinbefore described, shall, on notice of the amount of each assessment, from time to time to be made as aforesaid (which notice shall be given from time to time as and when the annuities, dividends, and shares aforesaid shall become payable, and before payment thereof), set apart and

Companies to set apart and retain sums assessed.

¹ See p. 96, note 3.

retain the amount of duty so assessed for the purposes of this Act; and every such setting apart and retaining of the said duties shall be deemed a payment thereof by and on the behalf of the persons, corporations, and companies entitled unto the said annuities, dividends, and shares respectively; and all persons, corporations, and companies entitled to such annuities or profits attached thereto, or to any part thereof, or to such dividends or shares of annuities as aforesaid, are hereby required, on receipt of the residue of the said annuities, profits, dividends, and shares, over and above the duty so assessed, to allow such payments in respect of the said assessments; and the corporations and persons having the distribution of such annuities, or intrusted with such payments, shall be and are hereby acquitted and discharged of so much money, as if the same had actually been paid unto the persons to whom such annuities, profits, dividends, and shares did or might belong, or were by law payable.

Monies set
apart to be
paid into
the Bank.

94. And be it enacted, That all monies so set apart at the Bank of England, the Bank of Ireland, and the South Sea House respectively, and by the Commissioners for the reduction of the National Debt, as before directed, shall be paid from time to time into the account to be kept at the Bank of England with the Receiver-General of Stamps and Taxes as hereinafter directed,¹ accompanied with a certificate of the amount of the assessment under which the same shall be so paid, under the hands of two or more of the Commissioners making such assessment; and the Governor and Company of the Bank of England shall also cause the amount of such assessment as shall from time to time be charged on the trading profits of the said Company to be paid into the said account.

How small
dividends
shall be
charged.

95. Provided always, and be it enacted, That in respect of any of the annuities, dividends, and shares of annuities chargeable under Schedule (C.) by the respective Commissioners for those purposes, it shall not be required of them to make an assessment for any amount or payment where

¹ See s. 186.

the half-yearly payment on such annuities, dividends, or shares shall not amount to fifty shillings, but that the annuities, dividends, and shares whereof the half-yearly payment shall not amount to fifty shillings shall be accounted for and charged under the Third Case of Schedule (D.) by which profits of an uncertain annual value are directed to be charged: Provided also, that no person shall be required to return any statement of the profits of such annuities, dividends, or shares, the half-yearly payment whereof shall amount to fifty shillings or more, and which are hereinbefore directed to be assessed in manner aforesaid, or be liable to any penalty for not returning the same, but all such dividends and shares whereof the half-yearly payment shall not amount to fifty shillings, and which shall be paid without such assessment, shall be duly returned in the manner before directed, under the penalty before contained.¹

96. And be it enacted, That every person (other than the Governor and Company of the Bank of England, the Directors of the East India Company, and the Commissioners for the reduction of the National Debt), intrusted with the payment of annuities, or any dividends or shares of annuities, payable out of the public revenue of any colony or settlement belonging to the Crown of the United Kingdom² to any persons, corporations, or companies in Great Britain, or acting therein as agent or in any other character before described, shall, without further notice or demand thereof, deliver or cause to be delivered into the Head Office for Stamps and Taxes³ in England an account in writing containing their names and residences, and a description of the annuities, dividends, and shares intrusted to them for payment, within one calendar month after the same shall have been required by public notice in the *London Gazette*; and shall also, on demand by the inspector authorized for that

Persons intrusted with the payment of colonial annuities shall deliver accounts thereof.

¹ See ss. 52, 55.

² As to annuities, dividends or shares of annuities payable out of the revenue of any foreign state, see 5 & 6 Vict. c. 80, s. 2.

³ Now Inland Revenue.

purpose by the Commissioners of Stamps and Taxes,¹ deliver or cause to be delivered to him, for the use of the said Commissioners for Special Purposes, true and perfect accounts of the amount of annuities, dividends, and shares payable by them respectively ;

Commissioners for Special Purposes to make assessments thereon.

And the said Commissioners for Special Purposes shall make an assessment thereon under Schedule (C.) at the rate before prescribed, subject to diminution on occasion of any exemptions to be allowed by the said Commissioners for Special Purposes, giving notice of the amount thereof to the respective persons intrusted with such last-mentioned payments, who shall respectively pay the duty on the said annuities, dividends, and shares on behalf of the persons, corporations, and companies entitled unto the same, out of the monies in their hands ; and they shall be acquitted of such payments in like manner, and the like proceedings in all respects shall be had under the said Commissioners for Special Purposes, as are before directed in respect of annuities payable out of the public revenue of the United Kingdom :

Provided always, that the persons intrusted with such payment shall from time to time pay the duty so assessed thereon into the Bank of England, to the account to be kept at the Bank of England as aforesaid² with the Receiver General of Stamps and Taxes,¹ and shall be answerable for such payment, and which duty so assessed shall, in default of such payment, be recoverable against the persons respectively intrusted with such payments as other duties charged on the parties may be recovered against them ;

Penalty for non-delivery of accounts.

And if any person intrusted with the payment of any such last mentioned annuities, or any dividends or shares thereof, in the manner herein mentioned, or acting therein as agent, or in any other character herein described, shall neglect or refuse to deliver an account of his name and residence in the manner herein directed, or, after demand, shall neglect or refuse to deliver an account as aforesaid of the amount of such annuities, dividends, and shares as he is intrusted with

¹ Now Inland Revenue.

² See s. 94.

the payment of, or in the payment of which he shall act as agent, or in any other character herein described, he shall forfeit the sum of one hundred pounds over and above the duty chargeable on such annuities, shares, or dividends.

97. And be it enacted, That any interest payable out of the public revenue on securities issued or to be issued at the Exchequer or other Public Office, by whatever names such securities shall be called, shall be charged to the said duties under the rules contained in Schedule (C.) by the Commissioners for assessing the profits of offices¹ in the said Exchequer or other Office aforesaid at which the same shall be made payable; and the interest payable by the East India Company on the bonds issued or to be issued by them shall be charged to the said duties under the like rules by the Commissioners hereinbefore appointed for that purpose;² which said Commissioners respectively shall execute this Act in relation to the profits arising from such securities and bonds as aforesaid, in like manner as the Commissioners appointed by this Act are empowered to assess the profits arising from annuities payable out of the public revenue in other cases;

Securities
issued at
the Exche-
quer or
other public
office, and
India
Bonds, to
be charged
under Sched-
ule (C.)

And the said Commissioners respectively hereby authorized to execute this Act in relation to such securities and bonds as aforesaid shall appoint assessors and collectors of the said duties arising from such securities and bonds from and amongst the officers intrusted with the payment or discharge of such securities and bonds, who shall respectively at the time of payment or discharge thereof compute the duty thereon, and after such computation shall enter the same in a certificate of assessment, and certify the same to the proper officer appointed for the payment or discharge of such securities and bonds, which officer is hereby empowered to stop and detain the said duty, and to pay the same into the Bank of England to the credit of the Receiver General of Stamps and Taxes,³ in discharge of such assessment;

And every person receiving or purchasing any such se-

¹ See s. 30.

² See s. 27.

³ Now Inland Revenue.

curity or bond in circulation, with current interest thereon, shall be entitled and is hereby empowered to deduct from such interest the proportion of duty which will become chargeable thereon, in like manner and under the like powers and penalties¹ as may be done in other cases of payment of interest, and as if such current interest were then due and charged to the said duty; and the like computation and assessment shall be made whenever a new security or bond shall be issued in discharge of any former security or bond, with interest, or in discharge of interest due on any former security or bond; and the person receiving such new security or bond in exchange for any former security or bond, with interest, or for such interest, shall pay to the proper officer at the time of receiving such new security or bond the full duty computed on the interest payable on the said former security or bond.

Claims of exemption to be made to the Commissioners for Special Purposes according to following rules.

98. Provided always, and be it enacted, That all claims of exemption under any of the rules contained in Schedule (C.)² from the said duties on annuities, dividends and shares of annuities, payable out of the revenue of the United Kingdom, shall be made to the Commissioners for Special Purposes at the Head Office for Stamps and Taxes³ in England, according to the following rules; *videlicet*,

First.—Every claim shall be made in writing in such form as the Commissioners of Stamps and Taxes³ shall direct, and the said Commissioners for Special Purposes shall require the same to be verified on the affidavit of every such person as they shall think necessary, such affidavit to be made as before directed in all cases cognizable before the said Commissioners, and they shall have authority to demand and require, from every such person as they shall think proper to be examined touching such claim, true answers upon oath, to be made as before directed, to all such questions as they shall think material in such claim:

Second.—Whenever the Commissioners for Special Pur-

¹ See s. 103.

² See *ante*, pp. 93, 94.

³ Now Inland Revenue.

poses shall have allowed any such exemption, they shall give an order for payment of the sums retained for the duties on such annuities, dividends, and shares, in respect of which they shall have allowed such exemption, to the respective claimants, or to the attorneys or agents who shall have been authorized to receive the said annuities, dividends, and shares, on behalf of the said claimants; and such payment shall be made in like manner as is hereinbefore provided with respect to allowances to be granted under No. V. of Schedule (A.) of this Act.¹

99. And be it enacted, That if any person shall, with intent to defraud Her Majesty, falsely or fraudulently make any claim to be exempted, either in his own behalf or any other, from the duty charged on such annuities, or any dividends or shares thereof, contrary to the intent of this Act, every such person shall forfeit the sum of one hundred pounds, and if such claim shall be made by any person in his own behalf he shall moreover be liable to be assessed in treble the duty to be charged on the said annuities and shares.

Penalty for fraudulently claiming exemptions of stock.

SCHEDULE (D.)

100. And be it enacted, That the duties hereby granted, contained in the Schedule marked (D.),² shall be assessed and charged under the following Rules, which Rules shall be deemed and construed to be a part of this Act, and to refer to the said last-mentioned duties as if the same had been inserted under a special enactment.

Duties in Schedule (D.) and rules deemed part of the Act.

RULES.

The said last-mentioned duties shall extend to every description of property or profits which shall not be contained in either of the said Schedules (A.), (B.), or (C.), and to every description of employment of profit not contained in Schedule (E.), and not specially exempted from the said respective duties,

To what the duty extends,

¹ See s. 61, *ante*, p. 63.

² For the Schedule of charge at present in force, see 16 & 17 Vict. c. 34, s. 2, Schedule D.

and by
whom to be
paid

And shall be charged annually on and paid by the persons, bodies politic or corporate, fraternities, fellowships, companies, or societies, whether corporate or not corporate, receiving or entitled unto the same, their executors, administrators, successors, and assigns respectively.

Rules for
ascertain-
ing the
duties.

Rules for ascertaining the said last-mentioned duties in the particular cases herein mentioned.

CASE I.

FIRST CASE.—Duties to be charged in respect of any trade, manufacture, adventure, or concern in the nature of trade,¹ not contained in any other Schedule of this Act.

RULES.

Computa-
tion of duty
on trade.

1st.—The duty to be charged in respect thereof shall be computed on a sum not less than the full amount of the balance of the profits or gains of such trade, manufacture, adventure, or concern upon a fair and just average of three years, ending on such day of the year immediately preceding the year of assessment on which the accounts of the said trade, manufacture, adventure, or concern shall have been usually made up, or on the fifth day of April preceding the year of assessment, and shall be assessed, charged, and paid without other deduction than is hereinafter allowed :

Provided always, that in cases where the trade, manufacture, adventure, or concern shall have been set up and commenced within the said period of three years, the computation shall be made for one year on the average of the balance of the profits and gains from the period of first setting up the same :

Provided also, that in cases where the trade, manufacture, adventure, or concern shall have been set up and commenced within the year of assessment, the compu-

¹ The ownership of trading vessels let to freight is a trade, or concern in the nature of a trade, within the meaning of the Income Tax Act. *Attorney-General v. Borrodaile*, 1 Price, 148.

tation shall be made according to the rule in the sixth Case of this Schedule :¹

2nd.—The said duty shall extend to every person, body politic or corporate, fraternity, fellowship, company, or society, and to every art, mystery, adventure, or concern carried on by them respectively, in Great Britain² or elsewhere, as aforesaid ; except always such adventures or concerns on or about lands, tenements, hereditaments, or heritages as are mentioned in Schedule (A.),³ and directed to be therein charged :

To whom
the duty
extends.

3rd.—In estimating the balance of profits and gains chargeable under Schedule (D.), or for the purpose of assessing the duty thereon, no sum shall be set against or deducted from, or allowed to be set against or deducted from, such profits or gains on account of—

Deductions
not to be
allowed

Any sum expended for repairs of premises occupied for the purpose of such trade, manufacture, adventure, or concern, nor for any sum expended for the supply or repairs or alterations of any implements, utensils, or articles employed for the purpose of such trade, manufacture, adventure, or concern, beyond the sum usually expended for such purposes according to an average of three years preceding the year in which such assessment shall be made ; nor on account of loss not connected with or arising out of such trade, manufacture, adventure, or concern ; nor on account of any capital withdrawn therefrom ; nor for any sum employed or intended to be employed as capital in such trade, manufacture, adven-

¹ See post, p. 115.

² Now 'the United Kingdom.' See 16 & 17 Vict. c. 34, s. 5.

³ See s. 60, Schedule A, No. III., ante, p. 51. Now, however, assessments in respect of the annual value or profits and gains arising from any railway are to be made by the Commissioners for Special Purposes (see 23 Vict. c. 14, s. 5) ; and the several and respective concerns described in No. III. of Schedule (A.) of this Act, are to be charged and assessed to the duties in the manner in the said No. III. mentioned, according to the rules prescribed by Schedule (D.) of this Act, so far as such rules are consistent with the said No. III. : Provided that the annual value or profits and gains arising from any railway shall be charged and assessed by the Commissioners for Special Purposes. See 29 Vict. c. 39, s. 8.

ture, or concern; nor for any capital employed in improvement of premises occupied for the purposes of such trade, manufacture, adventure, or concern; nor on account or under pretence of any interest which might have been made on such sums if laid out at interest; nor for any debts,¹ except bad debts proved to be such to the satisfaction of the Commissioners respectively; nor for any average loss beyond the actual amount of loss after adjustment; nor for any sum recoverable under an insurance or contract of indemnity:

No deduction for annual interest.

4th.—In estimating the amount of the profits and gains arising as aforesaid no deduction shall be made on account of any annual interest, or any annuity or other annual payment, payable out of such profits or gains.²

CASE II.

SECOND CASE.—The duty to be charged in respect of professions, employments, or vocations, not contained in any other Schedule of this Act.

RULES.

To what the duty shall extend.

1st.—The said duty on employments shall be construed to extend to every employment by retainer in any character whatever, whether such retainer shall be annual, or for a longer or shorter period; and to all profits and earnings of whatever value, subject only to such exemptions as are hereinafter granted:

Computation of duty on professions.

2nd.—The duty to be charged shall be computed at a sum not less than the full amount of the balance of the profits, gains, and emoluments of such professions, employments, or vocations (after making such deductions, and no other, as by this Act are allowed,)³ within the

¹ As to the valuation of doubtful debts in ascertaining the profits of any person chargeable under this schedule (Schedule D.), see 16 & 17 Vict. c. 34, s. 50.

² See also s. 159, to the same effect.

³ In assessing the duty upon any clergyman or minister of any religious denomination in respect of any profits, fees, or emoluments of his profession

preceding year,¹ ending as in the First Case, to be paid on the actual amount of such profits or gains without any deduction, subject to the like provisions as are made in the First Case in respect of the period of average, in the cases of setting up and commencing such profession, employment, or vocation within the period herein limited:

3rd.—The third and fourth Rules in the First Case shall also extend to the profits arising under the Second Case, as far as they are applicable.

Certain rules of the First Case to extend to the Second.

CASES I. & II.

Rules applying to both the preceding Cases.

1st.—In estimating the balance of the profits or gains to be charged according to either of the First or Second Cases, no sum shall be set against or deducted from, or allowed to be set against or deducted from such profits or gains, for—

Deductions not to be allowed on First and Second Cases.

Any disbursements or expenses whatever, not being money wholly and exclusively laid out or expended for the purposes of such trade, manufacture, adventure, or concern, or of such profession, employment, or vocation;

Nor for any disbursements, or expenses of maintenance of the parties, their families or establishments;

Nor for the rent or value of any dwelling-house or domestic offices, or any part of such dwelling-house or domestic offices, except such part thereof as may be used for the purposes of such trade or concern, not ex-

or vocation, any sum or sums of money paid or expenses incurred by him wholly, exclusively, and necessarily in the performance of his duty or function as such clergyman or minister may be deducted. See 16 & 17 Vict. c. 34, s. 52.

¹ The duty to be charged under Schedule (D.) in respect of professions, employments, or vocations not contained in any other Schedule, is to be computed on a sum not less than the full amount of the balance of the profits, gains, and emoluments of such professions, employments, or vocations upon a fair and just average of three years, instead of the amount of such profits, gains, and emoluments within the preceding year, as directed by the rules of Schedule (D.) in this Act. See 16 & 17 Vict. c. 34, s. 48.

ceeding the proportion of the said rent or value herein-after mentioned ;¹

Nor for any sum expended in any other domestic or private purposes, distinct from the purposes of such trade, manufacture, adventure, or concern, or of such profession, employment, or vocation :

Duty on trade to be computed exclusive of the profits of lands.

2nd.—The computation of the duty to be charged in respect of any trade, manufacture, adventure, or concern, or any profession, whether carried on by any person singly or by any one or more persons jointly, or by any corporation, company, fraternity, or society, shall be made exclusive of the profits or gains arising from lands, tenements, or hereditaments occupied for the purpose of such profession, trade, manufacture, adventure, or concern :

Duty on trade carried on by two or more persons, how to be charged.

3rd.—The computation of duty arising in respect of any trade, manufacture, adventure, or concern, or any profession carried on by two or more persons jointly, shall be made and stated jointly and in one sum, and separately and distinctly from any other duty chargeable on the same persons, or either or any of them :

And the return of the partner who shall be first named in the deed, instrument, or other agreement of copartnership (or where there shall be no such deed, instrument, or agreement, then of the partner who shall be named singly, or with precedence to the other partner or partners, in the usual name, style, or firm of such copartnership, or where such precedent partner shall not be an acting partner, then of the precedent acting partner),² and who shall be resident in Great Britain,³ [and who is hereby required, under the penalty herein contained⁴ for

¹ Two-thirds, see s. 101, post, p. 116.

² The part owners of trading vessels let to freight are special partners; and the ship's husband, or managing part owner, falls within the description, in the Income Tax Act, of precedent acting partner in a trade or concern in the nature of a trade, and is bound to make a joint return of the aggregate profits of the concern to the property tax. *Attorney-General v. Borrodaile*, 1 Price 148.

³ Now 'the United Kingdom.' See 16 & 17 Vict. c. 34, s. 5.

⁴ See s. 55.

default in making any return¹ required by this Act, to make such return on behalf of himself and the other partner or partners, whose names and residences shall also be declared in such return,] shall be sufficient authority to charge such partners jointly :

Provided always, that where no such partner shall be resident in Great Britain,² then the statement shall be prepared and delivered by their agent, manager, or factor resident in Great Britain,² jointly for such partners; and such joint assessment shall be made in the partnership name, style, firm, or description; and no separate statement shall be allowed in any case of partnership, except for the purpose of the partners separately claiming an exemption as herein directed,³ or of accounting for separate concerns :

Provided, that if any partner being entitled to exemption shall declare the proportion of his share in such partnership, trade, profession, or concern, in order to a separate assessment for the above purpose, it shall be lawful to charge such partner separately; but if no such claim be made, then such assessment shall be made jointly, according to the amount of the profits and gains of such partnership :

Provided also, that any joint partner in such trade, profession, or concern, which shall have been already returned by such precedent partner as aforesaid, may return his name and place of abode, and that he is such partner, without, returning the amount of duty payable in respect thereof, unless the Commissioners respectively shall think proper to require a further return, in which case it shall be lawful for such Commissioners to require from every such partner the like return and the like information and evidence, as they are hereby entitled to require from the precedent partner :

4th.—If amongst any persons engaged in any trade, manufacture, adventure, or concern, or in any profes-

In case of
change of
partners

¹ See s. 52. ² Now 'the United Kingdom.' ³ See ss. 103, 164 & 168.

the duty to
be charged
on the
profits
antecedent
to the
change.

sion, in partnership together, any change shall take place in any such partnership, either by death or dissolution of partnership, as to all or any of the partners, or by admitting any other partner therein before the time of making the assessment, or within the period for which the assessment ought to be made under this Act, or if any person shall have succeeded to any trade, manufacture, adventure, or concern, or any profession, within such respective periods as aforesaid, the duty payable in respect of such partnership, or any of such partners, or any person succeeding to such profession, trade, manufacture, adventure, or concern, shall be computed and ascertained according to the profits and gains of such business derived during the respective periods herein mentioned, notwithstanding such change therein or succession to such business as aforesaid, unless such partners or such person succeeding to such business as aforesaid, shall prove, to the satisfaction of the respective Commissioners, that the profits and gains of such business have fallen short or will fall short from some specific cause, to be alleged to them, since such change or succession took place, or by reason thereof.

Duties to
be charged
in one
division,
except
where the
same person
is engaged
in different
concerns in
trade in
divers
places.

5th.—Every statement of profits to be charged under this schedule shall include every source so chargeable on the person delivering the same on his own account or on account of any other person, and every person shall be chargeable in respect of the whole of such duties in one and the same division and by the same Commissioners, (except in cases where the same person shall be engaged in different partnerships, or the same person shall be engaged in different concerns relating to trade or manufacture in divers places, in each of which cases a separate assessment shall be made in respect of each concern at the place where such concern, if singly carried on, ought to be charged as herein directed,)¹

¹ See s. 106, post, p. 121.

and every such statement on the behalf of any other person for which such person shall be chargeable as acting in any of the characters before described, or on the behalf of any corporation, fellowship, fraternity, company or society, shall include every source chargeable as last aforesaid, and shall be delivered in that division where such person, corporation, fellowship, fraternity, company, or society, would be chargeable if acting on his or their own behalf.

CASE III.

THIRD CASE.—The duty to be charged in respect of profits of an uncertain annual value not charged in Schedule (A.)

RULES.

- 1st.**—The duty to be charged in respect thereof shall be computed at a sum not less than the full amount of the profits or gains arising therefrom within the preceding year, ending as in the first case, to be paid on the actual amount of such profits or gains, without any deduction :
- 2nd.**—The profits on all securities bearing interest payable out of the public revenue (except securities before directed to be charged under the Rules of Schedule (C).¹ and on all discounts, and on all interest of money, not being annual interest, payable or paid by any person whatever, shall be charged according to the preceding rule in this case :
- 3rd.**—Whenever the Commissioners shall, on examination, find that any lands occupied by a dealer in cattle, or by a dealer in or seller of milk, (which lands shall have been estimated and charged on the rent or annual value,) are not sufficient for the keep and sustenance of the cattle brought on the said lands, so that the rent or annual value of the said lands cannot afford a just

Computa-
tion of duty
on uncer-
tain profits.

(On interest
not being
annual.

On dealers
in cattle
and seller
of milk.

¹ As to these securities, see s. 97, ante, p. 103.

estimate of the profits of such dealer, it shall be lawful for the said Commissioners to require a return of such profits; and to charge such further sum thereon as, together with the charge in respect of the occupation of the said lands, shall make up the full sum wherewith such trader ought to be charged in respect of the like amount of profits charged according to the First Rule in this Case.

CASE IV.

Computation of duty from securities in [Ireland, in] the colonies &c., and foreign securities.

FOURTH CASE.—The duty to be charged in respect of interest arising from securities [in Ireland,¹ or] in the British plantations in America, or in any other of Her Majesty's dominions out of Great Britain,² and foreign securities, except such annuities, dividends, and shares as are directed to be charged under Schedule (C.) of this Act.

RULE.

The duty to be charged in respect thereof shall be computed on a sum not less than a full amount of the sums (so far as the same can be computed) which have been or will be received in Great Britain³ in the current year, without any deduction or abatement.³

CASE V.

Computation of

FIFTH CASE.—The duty to be charged in respect of possessions [in Ireland,¹ or] in the British plantations in America,

¹ The duties in respect of interest arising from securities in Ireland, and in respect of possessions in Ireland, are now to be 'charged and assessed in Ireland in the same manner, and under the same schedules, rules, and regulations respectively, as the duties on securities and possessions of the like nature in Great Britain are directed to be charged, except so far as such schedules, rules, and regulations are altered or modified, in regard to the assessing or charging of duties in Ireland, by the express provisions of 16 & 17 Vict. c. 34. See 16 & 17 Vict. c. 34, s. 7.

² Now 'the United Kingdom.' See 16 & 17 Vict. c. 34, s. 5.

³ As to where the duty is to be charged, see s. 108.

or in any other of Her Majesty's dominions out of Great Britain,¹ and foreign possessions.

duty from
possessions
in [Ire-
land,] the
colonies, &c.

RULE.

The duty to be charged in respect thereof shall be computed on a sum not less than the full amount of the actual sums annually received in Great Britain,¹ either for remittances from thence payable in Great Britain,¹ or for property imported from thence into Great Britain,¹ or from money or value received in Great Britain,¹ and arising from property which shall not have been imported into Great Britain,¹ or from money or value so received on credit or on account in respect of such remittances, property, money, or value brought or to be brought into Great Britain,¹ computing the same on an average of the three preceding years, as directed in the First Case, without any deduction or abatement than is herein-before allowed in such case.

CASE VI.

SIXTH CASE.—The duty to be charged in respect of any annual profits or gains not falling under any of the foregoing Rules, and not charged by virtue of any other of the schedules contained in this Act.²

Compu-
tation of duty
on unde-
scribed
profits.

The nature of such profits or gains, and the grounds on which the amount thereof shall have been computed,

¹ Now 'the United Kingdom.'

² By 13 Geo. 3, c. 34, a power was given to Improvement Commissioners for Brighton, to levy a duty of 6d. on every chaldron of coal landed on the beach or brought into the town, for the purpose of erecting groynes, &c. against the sea. By subsequent Acts the duty was continued and increased, and by 6 Geo. 4, c. clxxix, it was, together with rates which the Commissioners were empowered to levy, market tolls, &c., to form a common fund for the general purposes of the Act, which included paving, lighting, and watching, and the maintenance of groynes and other sea works:—Held, that the corporation (who had succeeded to the rights of the Commissioners) were liable to pay income tax in respect of the coal duty. *Attorney-General v. Black*, 6 Law Rep. Ex. 78, confirmed on appeal, ib. 308.

and the average taken thereon (if any), shall be stated to the Commissioners, and the computation shall be made either on the amount of the full value of the profits and gains received annually, or according to an average of such period greater or less than one year, as the case may require, and as shall be directed by the said Commissioners; and such statement and computation shall be made to the best of the knowledge and belief of the person in receipt of the same or entitled thereto.

Persons carrying on two or more concerns may set the loss sustained in one against the profits acquired in the other concern.

101. Provided always, and be it enacted, That nothing herein contained shall be construed to restrain any person carrying on, either solely or in partnership, two or more distinct trades, manufactures, adventures, or concerns in the nature of trade, the profits whereof are made chargeable under the Rules of Schedule (D.), from deducting or setting against the profits acquired in one or more of the said concerns the excess of the loss sustained in any other of the said concerns over and above the profits thereof, in such manner as may be done under this Act where a loss shall be deducted from the profits of the same concern; or to restrain any of such persons from making separate statements thereof; or to restrain any such person renting a dwelling-house, part whereof shall be used by him for the purposes of any trade or concern or any profession hereby charged, from deducting or setting off from the profits of such trade, concern, or profession, such sum, not exceeding two third parts of the rent *bond fide* paid for such dwelling-house, with the appurtenances, as the said respective Commissioners shall on due consideration allow: and the respective Commissioners shall have authority to allow such deductions as in other cases, and to assess such persons accordingly.

Charging with duty all annual interest not otherwise charged.

102. And be it enacted, That upon all annuities, yearly interest of money, or other annual payments,¹ whether such payments shall be payable within or out of Great Britain,²

¹ Ejusdem generis with annuities or yearly interest of money. See *Foley v. Fletcher*, 3 Hurl. & Nor. at p. 779. See also *Taylor v. Evans*, 1 Hurl. & Nor. 101.

² Now 'the United Kingdom,' see 16 & 17 Vict. c. 35, s. 5.

either as a charge on any property of the person paying the same by virtue of any deed or will or otherwise, or as a reservation thereout, or as a personal debt or obligation by virtue of any contract, or whether the same shall be received and payable half-yearly or at any shorter or more distant periods, there shall be charged for every twenty shillings of the annual amount thereof the sum of sevenpence, without deduction, according to and under and subject to the provisions by which the duty in the Third Case of Schedule (D.) may be charged ;

Provided that in every case where the same shall be payable out of profits or gains brought into charge by virtue of this Act, no assessment shall be made upon the person entitled to such annuity, interest, or other annual payment, but the whole of such profits or gains shall be charged with duty on the person liable to such annual payment, without distinguishing such annual payment; and the person so liable to make such annual payment, whether out of the profits or gains charged with duty, or out of any annual payment liable to deduction, or from which a deduction hath been made, shall be authorised to deduct out of such annual payment at the rate of sevenpence for every twenty shillings of the amount thereof; and the person to whom such payment liable to deduction is to be made shall allow such deduction, at the full rate of duty hereby directed to be charged, upon the receipt of the residue of such money, and under the penalty herein-after contained; and the person charged to the said duties having made such deduction shall be acquitted and discharged of so much money as such deduction shall amount unto, as if the amount thereof had actually been paid unto the person to whom such payment shall have been due and payable ;

Interest
from profits
charged
liable to
deduction.

But in every case where any annual payment as aforesaid shall, by reason of the same being charged on any property or security [in Ireland,¹ or] in the British plantations, or in

All other
interest to
be charged
under Sche-
dule (D.)

¹ The duties in respect of interest arising from securities in Ireland, and in respect of possessions in Ireland, are now to be charged and assessed in

any other of Her Majesty's dominions, or on any foreign property or foreign security, or otherwise, be received or receivable without any such deduction as aforesaid, and in every case where any such payment shall be made from profits or gains not charged by this Act, or where any interest of money shall not be reserved or charged or payable for the period of one year, then and in every such case there shall be charged upon such interest, annuity, or other annual payment as aforesaid, the duty before mentioned, according to and under and subject to the several and respective provisions by which the duty in the third case of Schedule (D.) may be charged :

Interest secured on rates to be charged on the officer managing the accounts.

Provided always, that where any creditor on any rates or assessments not chargeable by this Act as profits shall be entitled to such interest, it shall be lawful to charge the proper officer having the management of the accounts with the duty payable on such interest, and every such officer shall be answerable for doing all acts, matters, and things necessary to a due assessment of the said duties, and payment thereof, as if such rates or assessments were profits chargeable under this Act, and such officer shall be in like manner indemnified for all such acts, as if the said rates and assessments were chargeable.

Penalty on refusing to allow deductions.

103. And be it enacted, That if any person shall refuse to allow any deduction authorized to be made by this Act out of any payment of annual interest of money lent, or other debt bearing annual interest, whether the same be secured by mortgage or otherwise, he shall forfeit for every such offence treble the value of such principal money or debt;

And if any person shall refuse to allow any deduction authorized to be made by this Act out of any rent or other annual payment mentioned in the ninth and tenth Rules of No. IV. Schedule (A.),¹ or out of any annuity or annual payment mentioned in Schedules (C.) or (E.), or in the next

Ireland in the same manner, and under the same schedules, rules, and regulations respectively, as the duties on securities and possessions in Great Britain. See 16 & 17 Vict. c. 34, s. 7.

¹ See ante, pp. 57, 58.

preceding clause, save such annual interest as aforesaid, every such person shall forfeit the sum of fifty pounds ;¹

And all contracts,² covenants, and agreements made or entered into, or to be made or entered into, for payment of any interest, rent, or other annual payment aforesaid in full, without allowing such deduction as aforesaid, shall be utterly void.³

¹ Where, by a marriage settlement executed in 1807, certain lands were conveyed, subject to 'an annuity or clear yearly sum of 100*l.*, freed and clear and without any deduction or abatement whatsoever in respect of any taxes or impositions then already, or which should thereafter be taxed, charged, assessed, or imposed upon the said premises, or upon the said annuity by authority of Parliament, or otherwise howsoever:'—Held, that the parties paying the annuity were entitled to deduct income tax under this section (s. 103) and s. 73, and that the annuitant refusing to permit the deduction was liable to the penalty under this section. *The Attorney-General v. Shield*, 3 Hurl. & Nor. 834. And in *Floyer v. Banks*, 32 L. J. R. (N.S.) Ch. 610—a similar case of marriage settlement—it was held that, assuming the terms of the deed to amount to an express provision that the jointure should be paid free of income tax (which it would seem they did), still the income tax must be paid by the jointress, this section (s. 103) prohibiting any contract to that effect.

² This section, in terms, excludes wills, and it is, therefore, competent to a testator to direct that a rent charge, created by his will, shall be free from income tax altogether, although that cannot be done directly by a contract, covenant, or agreement inter vivos, which alone are mentioned in the statute. *Festing v. Taylor & Somerset (Duchess)*, 32 L. J. R. (N.S.) Q. B. 41, reversing *Festing v. Taylor*, 31 L. J. R. (N.S.) Q. B. 36.

A reservation of an increased rent of 10*l.* during the existence of an income tax is not a violation of this provision. A landlord is entitled to all the rent which he can induce any person to pay; and if he does not in terms provide for the payment of the tax by a person by whom the Act of Parliament says it shall not be paid, but only provides for an increase of rent upon an increase of the burdens on his property, this is not eluding the provisions of the Act. *Colbron v. Travers*, 31 L. J. R. (N.S.) C. P. 257.

Where a testator directed his trustees, out of the rents and profits of his estate, to pay and defray all taxes—parliamentary, parochial, or otherwise—affecting the hereditaments given to his wife:—Held, that income tax came within the words 'taxes affecting the hereditaments,' and that such direction did not contravene the terms of the Income Tax Acts; and, therefore, that the trustees were bound to pay the income tax. *Lovut v. Leeds (Duchess)*, 2 Dr. & Sm. 62.

³ That is, void as regards the stipulation for the payment without deduction. See *Hove v. Synge*, 15 East, 440; *Fuller v. Abbott*, 4 Taunt. 105; *Readshaw v. Balders*, 4 Taunt. 57; *Tinkler v. Prentice*, 4 Taunt. 549; *Gaskell v. King*, 11 East, 165; *Wigg v. Shuttleworth*, 13 East, 87—decisions upon 46 Geo. 3, c. 65, s. 115, from which this section is copied.

Deductions on payment of interest of money, and other payments from profits charged under Schedule (D.), to be made by virtue of a certificate.

104. And be it enacted, That whenever it shall be proved, to the satisfaction of the said respective Commissioners acting in the district where any person making the application shall reside, that any interest of money, annuity, or other annual payment shall be annually paid out of the profits and gains *bonâ fide* accounted for and charged by virtue of this Act at the rate and according to the rules specified in Schedule (D.), without any deduction on account thereof, it shall be lawful for such Commissioners to grant a certificate thereof, under the hands of any two of them, in such form as shall be provided under the authority of this Act, which certificate shall entitle the person so assessed, upon payment of such interest, annuity, or other annual payment, to abate and deduct so much thereof as a like rate on such interest, annuity, or other annual payment would amount unto; and every person to whom such interest, annuity, or other annual payment shall be paid shall allow such deductions and payments, upon receipt of the residue of such interest, annuity, or other annual payment, and the person paying the same shall be acquitted and discharged of so much money as a like rate thereon would amount unto, as if the same had actually been paid unto the person to whom such interest, annuity or other annual payment shall have been due and payable:

Provided no such certificate shall be required where such payments are to be made out of the profits or gains arising from lands, tenements, hereditaments, or heritages, as before mentioned, or of any office or employment of profit, or out of any annuity, pension, stipend, or any dividend, or share in such public annuities as are herein mentioned, but such deductions may be made without having obtained such certificate.

Charitable institutions exempted from the duties on interest chargeable under Schedule (D.)¹

105. Provided always, and be it enacted, That any corporation, fraternity, or society of persons, and any trustee for charitable purposes only, shall be entitled to the same exemption in respect of any yearly interest or other annual

¹ As to the exemption to which Friendly Societies are entitled in respect of their interest and other profits and gains chargeable under Schedule (D.), see 16 & 17 Vict. c. 34, s. 49.

payment chargeable under Schedule (D.) of this Act in so far as the same shall be applied to charitable purposes only, as is hereinbefore granted¹ to such corporation, fraternity, society, and trustee respectively in respect of any stock or dividends chargeable under Schedule (C.) of this Act, and applied to the like purposes; and such exemption shall be allowed by the Commissioners for Special Purposes, on due proof before them, and the amount of the duties which shall have been paid by such corporation, fraternity, society, or trustee in respect of such interest or yearly payment, either by deduction from the same, or otherwise, shall be repaid under the order of the said Commissioners for Special Purposes in the manner hereinbefore provided² for the repayment of sums allowed by them in pursuance of any exemption contained in the said Schedule (C.).

106. And be it enacted, That—

Every person being a householder (except persons engaged in any trade, manufacture, adventure, or concern, or any profession, employment, or vocation), shall be charged to the said duties contained in Schedule (D.) by Commissioners acting for the parish or place where his dwelling-house shall be situate;

In what districts the duties are to be charged.

And every person engaged in any trade, manufacture, adventure, or concern, or any profession, employment, or vocation, shall be chargeable by the respective Commissioners acting for the parish or place where such trade, manufacture, adventure, or concern shall be carried on, or where such profession, employment, or vocation shall be exercised, whether such trade, manufacture, adventure, or concern shall be carried on, or such profession, employment, or vocation shall be exercised, wholly or in part only in Great Britain,³ or whether such person shall be engaged in one only or more of such concerns, except where the same person shall be engaged in different concerns, and a loss from one concern

¹ See s. 88, Schedule (C.), Third exemption, *ante*, p. 94.

² See s. 98.

³ Now the United Kingdom. See 16 & 17 Vict. c. 34, s. 5.

shall be set off or deducted from the profits of another concern.¹

And every person not being a householder, nor engaged in any trade, manufacture, adventure, or concern, nor in any profession, employment, or vocation, who shall have any place of ordinary residence, shall be charged by the Commissioners acting for the parish or place where he shall ordinarily reside;

And every person not hereinbefore described shall be charged by the Commissioners acting for the parish or place where such person shall reside at the time of beginning to execute this Act in each year by giving such general notices as are herein mentioned,² or shall first come to reside³ after the time for giving such general notices;

And every such charge made in such parish or place shall be valid and effectual, notwithstanding the subsequent removal of the person so charged from the parish or place;

Declara-
tion to be
delivered
of the place
where party
is charge-
able.

And in order that the place where the said last-mentioned duties are to be charged may be ascertained, every person is hereby required, on the delivery of any list or statement as aforesaid, at the same time to deliver a declaration in writing signed by him declaring in what place he is chargeable, and whether he is engaged in any trade, manufacture, adventure, or concern, or in any profession, employment, or vocation, or not, and if he shall be so engaged in any trade, manufacture, adventure, or concern, or any profession, employment, or vocation, also declaring the place where the same shall be carried on or exercised, and every particular concern, profession, or employment in which he shall be engaged in such place in Great Britain,⁴ whether wholly in Great Britain⁴ or in part only, as aforesaid :

Provided that where any trade shall be carried on in Great Britain⁴ by the manufacture of goods, wares, or merchandise, the assessment thereon shall be at the place of manufacture,

¹ See s. 101.

² See s. 47.

³ See s. 177.

⁴ Now the United Kingdom.

although the sales of such goods, wares, or merchandise shall be elsewhere :

Provided always, that every person not being engaged in any trade, manufacture, adventure, or concern, or in any profession, employment, or vocation, having two or more houses or places at which he shall be ordinarily resident, shall be charged at such of the parishes or places wherein the dwelling-house is situate in which he shall be ordinarily resident at the time of beginning to execute this Act in each year in manner aforesaid, or in which he shall first come ordinarily to reside after giving such general notices as aforesaid :

In cases of persons not engaged in trade having two residences, where the duties to be charged.

[Provided always, that the duty to be assessed by virtue of this Act, in respect of the profits or gains arising from possessions or securities in Ireland,¹ upon any person resident in Great Britain as aforesaid, may be stated to and assessed by the respective Commissioners acting for the respective places where the persons receiving or entitled unto the same shall reside ; and if the same shall be received by any agent, attorney, or factor, such agent, attorney, or factor shall make such return of the name and place of abode of the person entitled thereto as is herein required to be made of other persons of full age resident in Great Britain, and if the person entitled thereto shall not be of full age, or not resident in Great Britain, such agent, attorney, or factor shall be answerable for doing all acts, matters, and things required by this Act to be done in order to the assessing such profits to the said last-mentioned duties, and paying the same.]

Profits arising from possessions in Ireland, where to be assessed.

¹ The duties in respect of interest arising from securities in Ireland, and in respect of possessions in Ireland, are now to be charged and assessed in Ireland in the same manner, and under the same schedules, rules, and regulations respectively as the duties on securities and possessions of the like nature in Great Britain are directed to be charged, except so far as such schedules, rules, and regulations are altered or modified in regard to the assessing or charging of duties in Ireland by the express provisions of 16 & 17 Vict. c. 34. (See 16 & 17 Vict. c. 34, s. 7.) The concluding part of s. 106, placed in brackets above, is, therefore, virtually repealed.

Persons holding offices in Ireland, and residing in Great Britain, as such to be chargeable as subjects resident out of Great Britain.

[107.¹ Provided always, and be it enacted, That persons holding offices in Ireland, and residing in Great Britain, and persons usually residing in Ireland, and serving in Parliament, who shall or may be exempted from the duties of assessed taxes under the provisions in that behalf contained in the Acts relating to the said last-mentioned duties, shall, under the like circumstances under which such exemptions are to be claimed, be chargeable to the duties under this Act in like manner only as subjects of Her Majesty residing out of Great Britain.]

Duties on profits of foreign or colonial possessions or securities where to be charged.

108. And be it enacted, That the duty to be assessed by virtue of this Act in respect of the profits or gains arising from foreign possessions or foreign securities, or in the British plantations in America, or in any other of Her Majesty's dominions, may be stated to and assessed by the respective Commissioners acting for the respective places hereinafter mentioned, *videlicet*, London, Bristol, Liverpool, and Glasgow, according to the regulations hereinafter mentioned, as if such duty had been assessed upon the profits or gains arising from trade or manufacture carried on in such places respectively; and such duty shall be stated to and assessed and charged by the Commissioners acting for such of the said places at or nearest to which such property shall have been first imported into Great Britain, or at or nearest to which the person who shall have received such remittances, money, or value from thence, and arising from property not imported as aforesaid, shall reside;

And in default of the owner or proprietor thereof being charged, the trustee, agent, or receiver of such profits or gains shall be charged for the same, and shall be answerable for the doing all such acts, matters, and things as shall be required by this Act to be done, in order to the assessing such profits to the duties granted by this Act, and paying

¹ This section is virtually repealed by the 16 & 17 Vict. c. 34, s. 8, which provides that notwithstanding anything in this Act contained, 'persons holding offices in Ireland, and residing in Great Britain, and persons usually residing in Ireland, and serving in Parliament, shall be chargeable to the duties, without regard to any exemption from the duties of assessed taxes.'

the same, whether the person to whom the said profits belong shall be resident in Great Britain or not:

Provided always, that whenever the produce or the profits or gains arising from such possessions or securities as last aforesaid shall have been imported partly into the port of London, and partly into any of the outports of Bristol, Liverpool, or Glasgow, or shall have been received by any person partly in the city of London and partly in any of the said outports, within the period of making up the account on which the duty is chargeable by this Act according to the rules herein contained, the whole of the duty chargeable in respect of such produce, profits, or gains so imported or received shall be assessed and charged by the Commissioners acting for the said city of London, and not elsewhere, and as if the whole of the said produce or the said profits or gains arising within the said period had been imported into or received in London; and whenever such produce or profits or gains arising as aforesaid shall have been within such period wholly imported into or received at the said outports of Bristol, Liverpool, and Glasgow, and different parts thereof shall have been imported into or received at two or more of such outports, the duty chargeable thereon shall be assessed and charged at one of such places only, and in one account, and at such of the said places at which the major part in value of such produce or profits or gains shall have been so imported or received; provided that the statements of such produce, profits, or gains shall be delivered to the Commissioners acting for each place at which any part of the said produce or profits or gains shall have been so imported or received and transmitted by the respective Commissioners to the Head Office for Stamps and Taxes¹ in England, and the Commissioners of Stamps and Taxes¹ shall cause all such statements to be sent to the Commissioners acting for the place where the duty thereon shall appear by such statements to be chargeable according to this Act, who shall accordingly assess the same in one sum.

109. And be it enacted, That the profits arising from the

¹ Now Inland Revenue.

London
and East
and West
India
Docks and
St. Katherine Dock
to be assessed in
London.

Statements
to be delivered at
each place
of residence.

Docks called the London Docks, the East and West India Docks, and St. Katherine Dock respectively, situate in the county of Middlesex, shall be assessed by the Commissioners acting for the city of London.

110. And be it enacted, That every person having two residences, or carrying on any trade or exercising any profession in different parishes, places, or in any place different from the place of his ordinary residence, shall, if required by the respective Commissioners, deliver at each such parish or place the like lists, declarations, and statements as he is hereby required to deliver in the parish or place where such person ought to be charged, but shall not be liable to any double charge by reason thereof;

Statements
of profits
under
Schedule
(D.) may
be delivered under
seal.

And all lists, declarations, and statements containing the amount of profits chargeable under Schedule (D.) may be delivered to the respective persons and in manner herein directed, sealed up, if superscribed with the name and place of abode of, or place of exercising the profession or carrying on trade by, the person by whom the same shall have been made.

As to the Additional Commissioners.

Additional
Commissioners to
consider
statements

111. And be it enacted, That all statements of profits and gains described in Schedule (D.) (except statements whereon assessments are to be made by the Commissioners for Special Purposes as herein-after authorized,)¹ shall be laid before the Additional Commissioners, or the Commissioners for General Purposes acting as Additional Commissioners in their respective districts; who shall appoint meetings for taking all statements then and from time to time to be delivered to them into consideration, within a reasonable time after the inspector or surveyor shall have had the examination of such statements: and in case the said Additional Commissioners respectively shall be satisfied that any such statements have been *bond fide* made according to the provisions of this Act, and so as to enable the Commissioners to charge the respective persons returning the same with the full duties with which they ought respectively to be charged on account thereof, and in case no

and make
assess-
ments on
such as are
satisfac-
tory.

¹ See s. 131.

information shall be given to the said Commissioners of the insufficiency thereof, or no objection¹ shall be made thereto by the inspector or surveyor, which he is hereby empowered to make for sufficient cause, the said Commissioners shall direct an assessment to be made of the duties chargeable on such statement by virtue of this Act.

112. Provided always, and be it enacted, That where the surveyor or inspector shall apprehend the determination made by the said Commissioners to be contrary to the true intent and meaning of this Act, and shall then declare himself dissatisfied with such determination, it shall be lawful for him to require the said Commissioners to state specially and sign the case upon which the question arose, together with their determination thereupon, which case the said Commissioners are hereby required to state and sign accordingly, and to deliver to the said inspector or surveyor to be by him transmitted to the Commissioners for General Purposes for the same district; who shall with all convenient speed return an answer to the case so transmitted, with their opinion thereon subscribed; and according to such opinion the assessment which shall have been the cause of such appeal shall be altered or confirmed.

Where the surveyor is dissatisfied with an assessment he may require a case to be stated for the opinion of the General Commissioners.

113. And be it enacted, That in every instance in which any person shall have made default in the delivery of any statement, such person not having been otherwise charged to the said last-mentioned duties, or if the said Additional Commissioners shall not be satisfied with the statement delivered by any person, or any objection shall be made thereto by the inspector or surveyor, (which he is hereby authorized and required to make in writing, setting forth the cause thereof whenever he shall see sufficient cause,) or the said Commissioners shall have received any information of the insufficiency of any statement, the said Commissioners shall make an assessment on such person in such sum as, according to the best of their judgment, ought to be charged on him by virtue of this Act, which assessment shall be subject to an appeal, according to the directions herein-after contained.²

When no statement or no sufficient statement is returned, the Additional Commissioners to make an assessment according to the best of their judgment.

¹ See ss. 113, 115, and 161.

² See s. 118.

Additional Commissioners may refer statements to Commissioners for General Purposes.

114. And be it enacted, That whenever the Additional Commissioners shall think it proper to refer any statement to the Commissioners for General Purposes without making any assessment thereon, it shall be lawful for them so to do on delivering to the last-mentioned Commissioners the case in writing relative to such statement, as the same shall appear to the said Additional Commissioners, with any matter in question between them, either as to law or fact; and the said Commissioners for General Purposes shall proceed to enquire into the merits of such statement, in like manner as they would have been hereby authorized to do in case the said Additional Commissioners had made an assessment on such statement, and the party charged had appealed against the same, and thereupon an assessment shall be made according to the determination of the said Commissioners for General Purposes.

Inspector and surveyor may examine assessments, and erroneous assessments may be amended on their certificate.

115. And be it enacted, That the inspector or surveyor, being sworn as aforesaid,¹ shall and may at all seasonable times inspect and examine any assessment which shall be made by the Additional Commissioners, before the delivery thereof to the Commissioners for General Purposes; and in case he shall discover any error in the same which in his judgment shall require amendment, he shall certify the same to the said Additional Commissioners by whom the assessment shall have been made, and the said Additional Commissioners, upon sufficient cause being shown to them, shall amend the same as in their judgment the case shall require.

Inspector or surveyor to state his objections to assessments in writing,

116. And be it enacted, That in every case where the inspector or surveyor shall object to the amount of the duty charged by any assessment made by the Additional Commissioners, which he is hereby empowered to do in any case upon sufficient cause, he shall state such objection in writing to the said Additional Commissioners, who shall thereupon certify the same, together with the reasons for making such assessment, and any information they shall have obtained

¹ As to the oath of secrecy to be taken by inspectors and surveyors, see s. 38, and s. 189, Schedule F.

respecting the same, to the Commissioners for General Purposes; and the said inspector or surveyor shall also give such notice thereof to the party assessed as he is required to do by the said several Acts relating to the duties of assessed taxes in cases of surcharge,¹ in order that the party so charged may be at liberty to appear before the said Commissioners for General Purposes in support of such assessment.

and to give notice to the party.

117. And be it enacted, That the said Additional Commissioners shall cause certificates of assessments to be duly made out from time to time as the same shall be completed, distinguishing the ward, parish, or place within their respective districts for which each such assessment shall be made, which shall contain the names and surnames of the parties charged, and the sums which they respectively ought to pay by virtue of this Act; and shall cause such certificates to be entered in books provided for that purpose, according to such forms as shall be transmitted to them by the Commissioners of Stamps and Taxes;² and the said Additional Commissioners shall sign such assessments, and from time to time deliver the same so entered and signed, to the Commissioners for General Purposes, under cover sealed up; and shall also cause the statements returned to them by the parties so assessed, or by the assessors relating to such assessments, to be delivered at the same time, sealed up in the like manner, to the said Commissioners for General Purposes;

Additional Commissioners to deliver certificates of assessments.

Provided that no assessment made by Additional Commissioners, or persons acting as such, shall be delivered to the respective parties until the expiration of fourteen days after the assessment, so signed as aforesaid, shall have been delivered to the Commissioners for General Purposes, or the persons acting as such, and the inspector or surveyor shall have had notice thereof.

¹ See 50 Geo. 3, c. 105, fourth rule.

² Now Inland Revenue.

Appeals.

Persons
aggrieved
may appeal.

118. And be it enacted, That if any person shall think himself aggrieved by an assessment made by the said Additional Commissioners, or by any objection to such assessment made by any surveyor or inspector as aforesaid, it shall be lawful for him, on giving ten days notice thereof in writing to the inspector or surveyor, to appeal to the Commissioners for General Purposes¹ in the same district where such assessment was made, who shall hear and determine such appeal;

For fixing
the time for
hearing
appeals.

And the Commissioners for General Purposes shall from time to time appoint days for hearing appeals as soon after any assessments shall be returned to them by the Additional Commissioners as conveniently can be done; and the assessors shall cause notice of the days so appointed to be given to the respective appellants; and the meetings of the Commissioners for the purpose of hearing appeals shall be held from time to time within the time limited by the said Commissioners, with or without adjournment; and no appeal shall be received after the time so limited, except on the ground of diminution of income, as herein mentioned:

Provided always, that if any person shall be prevented, by absence, sickness, or other reasonable cause to be allowed by the said Commissioners, from making or proceeding upon his appeal within the time so limited, it shall be lawful for the said Commissioners to give further time for that purpose, or to admit the same to be made by any agent, clerk, or servant on the behalf of such appellant.

Notice to be
given of the
time
limited for
hearing ap-
peals.

119. And be it enacted, That in order that all appeals upon such assessments may be determined in due time, the Commissioners for General Purposes shall cause a general notice to be fixed up in their office or left with their clerk, and also to be affixed on or near to the door of the church or chapel of such parish or place, or of some adjoining parish or place, in cases requiring the same by reason of any such place having

¹ Persons assessed or surcharged to the duties under Schedule (D.) may, in lieu of appealing to the Commissioners for General Purposes, appeal to the Commissioners for Special Purposes. See s. 130.

no church or chapel, limiting the time for hearing all appeals, and which appeals shall be limited to be heard within a reasonable time after the cause thereof shall have arisen; and no appeal shall be heard after the time limited in such notice, unless the appeal shall be made on behalf of any person who shall be absent out of the realm, or prevented by sickness from attending in person within the time so limited, in which cases it shall be lawful for the said Commissioners to postpone any such appeal from time to time or to admit other proof than the oath of the party of the truth of the several matters required by this Act to be proved by his oath.

120. And be it enacted, That upon receiving notice of appeal against any assessment made as last aforesaid, and also in every case where the Commissioners for General Purposes shall see cause to allow the objection of such inspector or surveyor to such assessment, the said Commissioners shall direct their precept¹ to the person appealing to return to them, within the time limited therein, a schedule containing such particulars as the said Commissioners shall demand, under the authority of this Act, for their information, respecting the property of such person, or the trade, manufacture, adventure, or concern in the nature of trade, or the profession, employment, or vocation respectively carried on or exercised by such person, and the amount of the balance of his profits and gains, distinguishing the particular amounts derived from each separate source before mentioned, or respecting the particulars of the deductions from any of such profits or gains made in such statements or schedules, and which the said Commissioners are hereby empowered and required to demand, at their discretion, whenever the same shall appear to them necessary for the purposes mentioned in this Act, and so from time to time until a complete schedule, to the satisfaction of the said Commissioners, of all the particulars required by them, shall be delivered;

And every such precept, being delivered to or left at the last or usual place of abode of the person to whom the same

On appeal, and when objection made by the surveyor is allowed, the Commissioners to require a schedule.

¹ As to service of precepts by assessors, see s. 46.

shall be directed, shall be binding upon him according to the exigency thereof; or in case such person shall have removed from the jurisdiction of the said Commissioners, or cannot be found, or his place of abode shall not be known, then, upon fixing such precept on or near to the door of the church or chapel of the place where the Commissioners shall meet in the execution of this Act, such precept shall also be binding upon such person according to the exigency thereof; and such person shall make the return required by the said Commissioners within the time limited in such precept, under the penalty in this Act contained,¹ and subject to such charge as the said Commissioners are hereby authorized to make in such case;

To which schedule any inspector or surveyor sworn as aforesaid shall have free access at all reasonable times, and shall take such copies thereof or of any parts thereof, or extracts from the same, as he shall think necessary for the due execution of this Act.

Inspector •
or surveyor
may object
to state-
ments in
schedule
giving
notice to
the party.

121. And be it enacted, That it shall be lawful for the inspector or surveyor, sworn as aforesaid,² within a reasonable time to be allowed by the said Commissioners for General Purposes, after he shall have had the examination of such schedules, to object to the same or any part thereof, and to state such objections in writing, and the cause thereof, to the best of his knowledge or information; and the said inspector or surveyor shall, in every case of objecting to any such schedule, deliver a notice in writing of such objection to the party to be charged, or leave the same at his last or usual place of abode, under cover sealed up and directed to such party, in order that he may, if he shall think fit, appeal from the same to the said Commissioners: Provided always, that no assessment shall be confirmed, nor any alteration therein be made, until the appeal upon such objection or assessment shall be heard and determined.

Commis-
sioners
over-ruling

122. And be it enacted, That if, upon receiving the objection of such inspector or surveyor to any schedule, the

¹ See s. 128.

² See s. 38.

said Commissioners for General Purposes shall see cause to disallow such objection, or if, upon the hearing of any such appeal as aforesaid,¹ the said Commissioners shall be satisfied with the assessment made by the Additional Commissioners, or after delivery of a schedule they shall be satisfied therewith, and shall have received no information of the insufficiency thereof, the said Commissioners for General Purposes shall direct such assessment to be confirmed or altered according to such schedule, as the case may require;

objection, or satisfied with the assessment or schedule, may confirm or alter the assessment accordingly.

Provided that in every case where they shall think proper that the said statement on which the Additional Commissioners made their assessment, or the schedule delivered to the Commissioners for General Purposes, should be verified, they shall direct the assessor to give notice² to the person to be charged with the said duties to appear before them to verify the said statement or schedule in the manner herein-after mentioned,³ and every such person is hereby required to appear accordingly before the said Commissioners, and, on oath as aforesaid, to verify the contents of his statement or schedule, and to sign and subscribe the same with his proper name; and such oath shall be, that the contents of such statement or schedule are true to the best of his judgment or belief, and that the same contains the just balance of the profits and gains arising from the source or sources therein contained, after making such reductions as are therein stated, and that no deduction whatever than such as is therein stated, and to such amount only as therein stated, hath been made from the profits or gains accounted for; provided always, that such person shall be at liberty to amend his said statement or schedule before he shall be required to take such oath;

And after such oath and in every case where such statement or schedule shall not have been objected to as aforesaid, and the said Commissioners shall be satisfied therewith, they shall make an assessment according thereto, on the

¹ See s. 118.

² As to service of notice by assessors, see s. 46.

³ i.e. upon oath, see s. 124.

amount therein stated, at which the duty shall have been computed ; and every such assessment, made after verification of such statement or schedule, shall be final and conclusive as to the matters contained in such statement or schedule.

Commissioners may put questions in writing touching any assessment or schedules, and receive answers.

123. And be it enacted, that whenever the Commissioners for General Purposes shall be dissatisfied with any assessment returned by the Additional Commissioners to them, or with any schedule delivered to them, or shall require further information respecting the same, it shall be lawful for the said Commissioners for General Purposes to put any question in writing touching such assessment, or the contents of such schedule, or touching any of the matters which ought to be contained therein, or any sums which shall have been set against or deducted from the profits or gains to be estimated in such assessment or schedule, and the particulars thereof, and to demand an answer in writing accordingly from and signed by the person to be charged, and so from time to time whenever the said Commissioners shall think the same necessary, and the said Commissioners for General Purposes shall from time to time issue their precept,¹ requiring true and particular answers to be given to such questions within seven days after the service of such precept ; and every such person shall make true and particular answers, in writing signed by him, to such questions, within the time limited by such precept, or shall within the like period tender himself before the said Commissioners for General Purposes to be examined by them *vivá voce* to such matters ; and every person required to make such answers, or appearing before the said Commissioners to be examined as a party, or as the clerk, agent, or servant of such party, as herein is mentioned,² shall be permitted to give his answers, either in writing as aforesaid or *vivá voce*, without having taken any oath, and shall be at liberty to object to any question, and peremptorily

¹ To be served by the assessors, see s. 40.

² See s. 126.

to refuse answering the same; and the substance of such answers as he shall give *vivâ voce* shall, in his presence, be reduced into writing, and read to him, and he shall be at liberty to alter any part thereof, and also to alter or amend any particular contained in his answers in writing or in any schedule or declaration, before he shall be called upon to verify the same in the manner herein directed;¹ and every such schedule shall be altered or amended as shall seem requisite, after such inquiry or examination.

124. And be it enacted, That it shall be lawful for the Commissioners for General Purposes, in every such case as aforesaid, whenever they shall think the same necessary, to require the person upon whom any assessment hath been made by the Additional Commissioners, with which the said Commissioners for General Purposes are dissatisfied, or from whom such schedule or answers in writing as aforesaid have been received, with which the said Commissioners are dissatisfied, to appear and verify the same, and, upon the appearance of such person, to permit him to alter or amend such schedule or answers, and thereupon to administer to such person the oath hereinafter mentioned, and also to require any person who shall have been examined *vivâ voce* before them to verify his examination on oath, which any one of the said Commissioners is hereby empowered to administer;

Commissioners for General Purposes may call upon the party to verify their answers on examination upon oath;

And such oath shall be, that the contents of the said statements or schedules are true to the best of his knowledge and belief, and contain a full and true account of the balance of all the profits and gains of the deponent chargeable by this Act, to the best of his knowledge and belief, and a full and true account of every deduction made from his profits or gains in adjusting such balance, or that the contents of all such answers in writing as shall have been returned to the said Commissioners by him as the same are then stated, or that the contents of his examination, as the same have been reduced into writing, are true; and every such oath shall be subscribed by the party taking the same.

Oath.

¹ See s. 124.

May summon witnesses, and examine them upon oath.

125. And be it enacted, That it shall be lawful for the Commissioners for General Purposes to summon in like manner any person, whom they shall think able to give evidence or testimony respecting the assessment made or to be made on any other person, to appear before them to be examined, and to examine every such person who shall so appear before them on oath (except the clerk, agent, or servant of the person to be charged, or other person confidentially intrusted or employed in the affairs of such party to be charged, and who shall respectively be examined in the same manner and subject to the same restrictions as are hereinbefore¹ provided for the *viva voce* examination of any party touching the assessments to be charged on him), which oath any one of the said Commissioners is hereby empowered to administer ;

Oath.

And such oath shall be that the testimony or evidence to be given by such person shall contain the whole truth, and nothing but the truth, in respect of the matter in question concerning which such evidence or testimony is to be given, and every such oath shall be subscribed by the person taking the same ;

Penalty for refusing to attend or to be examined.

And if any person, being duly summoned as aforesaid, shall refuse or neglect to appear before the said Commissioners at the time and place to be appointed for that purpose, or if any person, other than such clerk, agent, servant, or person confidentially intrusted or employed as aforesaid,² being summoned, shall appear before the said Commissioners, but shall refuse to be sworn, or to subscribe such oath as aforesaid, or, having taken and subscribed such oath, shall refuse to answer any lawful question touching the matter depending before the said Commissioners, every person so offending shall forfeit any sum not exceeding twenty pounds.³

Commissioners agreeing to

126. And be it enacted, That if the Commissioners for General Purposes, or the major part of them present, after

¹ See s. 123.

² As to the consequences of refusal of clerk, &c. to attend to be examined, see s. 126.

³ As to recovery of penalties, see s. 185.

hearing all such appeals as shall be depending before them, or upon any objection made by the inspector or surveyor to any such assessment or schedule; whether such inquiry or examination as aforesaid¹ shall have taken place or not, shall agree to make an assessment according to the statement contained in the said schedule, as the same shall have been returned, or altered or amended upon appeal as aforesaid, they shall direct an assessment to be made of the duties chargeable on the statement contained in the said schedule at the rate contained in this Act; and if the said Commissioners shall think proper to require a verification of the said schedule, they shall give notice in manner aforesaid² to the party to appear before them to verify the same, and such verification shall be made by the party in such manner, and such assessment thereupon shall be made, as hereinbefore directed,³ which assessment shall be final and conclusive;

make an
assessment
on the
schedule
may do so

But nevertheless, in every instance where any person shall have neglected or refused to return such schedule according to the exigency of the precept of the said Commissioners, or if any clerk, agent, or servant of such party as aforesaid,³ being summoned, shall have neglected or refused to appear before the Commissioners to be examined, or if such party, or his clerk, agent, or servant, as aforesaid, shall have declined to answer any question put to him by the said Commissioners in writing or *vivâ voce*, or where the schedule delivered shall have been objected to as aforesaid, and such objection shall not have been appealed against within such reasonable time as is directed by this Act, or where any person, being required so to do, shall have neglected or refused to verify his statement or schedule, or his answers or examination in writing, or where the Commissioners shall agree as aforesaid to allow the objections, or any of them, made by such inspector or surveyor, it shall be lawful for the said Commissioners, and they are hereby required, in every such case, according to the best of their judgment, to settle and ascertain in what sums such person ought to be charged,

but in
certain
cases Com-
missioners
may make
an assess-
ment ac-
cording to
their judg-
ment,
which shall
be final.

¹ See ss. 123, 124.

² See s. 122.

³ See s. 125.

and to make an assessment accordingly, which assessment shall be final and conclusive.

Where an assessment shall be increased, the Commissioners may charge the party with the penalty, not exceeding treble the amount of duty.

127. And be it enacted, That in every case where the Commissioners for General Purposes shall have made any increased assessment upon the amount contained in the statement or schedule of the party to be charged, or shall at any time during the continuance of this Act discover that any increase ought to be made, whether upon the surcharge of the inspector or surveyor, or from his information, or otherwise, it shall be lawful for them to charge such person in a sum not exceeding treble the amount by which the duties shall have been increased; (that is to say) where the party shall have refused or neglected to deliver any statement or schedule, then in a sum not exceeding treble the amount of the sum which, according to the rate prescribed in Schedule (D.), such person, in the judgment of the said Commissioners, ought to be charged at, to be added to the assessment, and applied as directed by this Act in other cases of increased assessments; and in case a statement or schedule shall have been so delivered, then in a sum not exceeding treble the amount beyond the amount contained in such statement or schedule, unless such person shall in every such case make it appear to the satisfaction of the said Commissioners that the omission complained of did not proceed from any fraud, covin, art, or contrivance, or any gross or wilful neglect.

Penalty on persons neglecting to deliver schedules, or attend summons of Commissioners.

128. And be it enacted, That if any person required by the Commissioners for General Purposes to make out and deliver any schedule¹ to the person to whom the same ought to be delivered in pursuance of this Act shall refuse or neglect so to do, or shall refuse or neglect to appear before the said Commissioners, or to verify upon oath² before them any statement or schedule by him delivered, within the time limited by such Commissioners, in pursuance of this Act, every such person so offending shall forfeit any sum not

¹ See s. 120.

² See s. 124.

exceeding twenty pounds, and treble the duty at which he ought to be assessed.

129. Provided always, and be it enacted, That if any person who shall have delivered a statement or schedule shall discover any omission or wrong statement therein, it shall be lawful for him to deliver an additional statement or schedule rectifying such omission or wrong statement, and such person shall not afterwards be subject to any proceeding by reason of such omission or wrong statement; and if any person shall not have delivered a statement or schedule within the time limited by the Commissioners for that purpose, it shall be lawful for him to deliver a statement or schedule, in manner herein directed,¹ at any time before a proceeding shall be had to recover the penalty herein mentioned,² and no proceeding shall be afterwards had for recovering such penalty; and if any proceeding shall have been actually had before the Commissioners for recovering such penalty, it shall be lawful for the same Commissioners, on due proof to their satisfaction that no fraud or evasion whatever was intended, to stay such proceedings, either on the terms of paying or without paying the costs then incurred, as the Commissioners shall think fit; and if any proceeding shall have been commenced in any Court, it shall be lawful for the Commissioners to certify that, in their judgment, no fraud or evasion was intended by the party making such omission, and it shall be lawful for any Judge of such Court, on a summary application, to stay such proceedings on such terms as he shall think fit; or if such person shall have delivered an imperfect statement or schedule, and shall give to the Commissioners a sufficient reason why a perfect statement or schedule cannot be delivered, the said Commissioners, being satisfied therewith, shall give further time, and so from time to time, for the delivery of such statement or schedule; and such person shall not be liable to any penalty for not having³ delivered such statement or schedule within the time before limited, in case such per-

Schedules
may be
amended.

¹ See s. 120.

² See s. 128.

son shall have delivered as perfect a statement or schedule as from the nature of the case he was enabled to give, and so from time to time as long as the Commissioners shall grant further time as aforesaid.

Parties assessed or surcharged to the duties in schedule (D.) may appeal to Special Commissioners.

130. Provided always, and be it enacted, That in any case in which an appeal is allowed¹ to be made to the Commissioners for General Purposes against any assessment of the duties contained in Schedule (D.) of this Act, or against any objection of the inspector or surveyor to such assessment, or against any surcharge of the said duties, it shall be lawful for the person assessed or charged, if he shall think fit, instead of appealing to the said Commissioners for General Purposes, to appeal to the Commissioners for Special Purposes, upon giving notice thereof in writing to the inspector or surveyor within the time limited for notices of appeal to the Commissioners for General Purposes in similar cases; and thereupon every such appeal shall be heard and determined by two or more of the Commissioners for Special Purposes who shall be directed by the Commissioners for Stamps and Taxes² to hear appeals in the district in which such appellant shall be chargeable, and the determination of the said Commissioners for Special Purposes shall be final and conclusive in the matter:

Claims of exemption for income being less than 150*l.* to be determined by General Commissioners.

Provided always that no person who shall claim the exemption herein-after³ granted to persons whose annual income is less than one hundred and fifty pounds shall be allowed to appeal to the said Commissioners for Special Purposes, but that every such claim shall be determined by the Commissioners for General Purposes as herein-after directed.³

Persons chargeable under Schedule (D.) may require the proceedings in order to an assessment to be

131. Provided also, and be it enacted, that it shall be lawful for any person chargeable to the duties contained in the said Schedule (D.), and who shall not claim the said exemption herein-after³ granted, to require, if he shall think fit, that all proceedings in order to an assessment upon him in respect of profits and gains chargeable under the said Schedule shall

¹ See s. 118.

² Now Inland Revenue.

³ See s. 163.

be had and taken before the Commissioners for Special Purposes in the manner herein-after directed, instead of the Additional Commissioners or the Commissioners for General Purposes, provided he shall deliver a notice of such request, together with the list, declaration, and statement of such profits and gains, to the assessor of the parish or place, to be by him transmitted to the inspector or surveyor of the district in which the same shall be chargeable, within the time to be limited by the general notice herein-before¹ directed to be given for the delivery of all such lists and statements as aforesaid;

had before
Special
Commis-
sioners.

And thereupon the said inspector or surveyor shall examine the said list and statement, and shall compute and assess the duties which according to his judgment shall be chargeable upon the party under the said Schedule (D.), and shall make a certificate of such assessment, and deliver the same, together with the said list, declaration, and statement, to the Commissioners for Special Purposes, who shall examine the same and make or sign and allow such an assessment of the said duties as shall appear to them to be just and proper, subject to an appeal by the party to be charged or by the inspector or surveyor objecting to such assessment in like manner and under the like rules and regulations as in cases of appeal against assessments made by the said Additional Commissioners; and every such appeal shall be heard and determined by the Commissioners for Special Purposes directed by the Commissioners of Stamps and Taxes² to hear appeals in such district:

Provided that if either the party to be charged, or the inspector or surveyor, shall apprehend the determination of the said Commissioners for Special Purposes on such appeal to be erroneous in any particular, and shall then express himself dissatisfied therewith, the said Commissioners, if required by him, shall state specially and sign the case on which the question arose, together with their determination thereon, and transmit the same to the Commissioners of Stamps and

¹ See s. 47.

² Now Inland Revenue.

Taxes¹ for their opinion; and the said last-mentioned Commissioners shall, with all convenient speed, state and subscribe their opinion on the case so transmitted, and according to such opinion the assessment which shall have been the subject of appeal shall be altered or confirmed, and the decision of the Commissioners of Stamps and Taxes¹ shall be final and conclusive in the matter;

And in every case in which an assessment shall be made by the said Commissioners for Special Purposes they shall notify the amount thereof to the party assessed, who shall cause the same to be paid to the Receiver General of Stamps and Taxes,¹ or the proper officer for receipt in England or Scotland, at such time or times and in such manner as the said Commissioners shall direct; and in default of such payment the said Commissioners shall make a duplicate of such assessment, and deliver the same, together with their warrant for levying the amount thereof, to the collector of the duties appointed by the Commissioners for General Purposes for the parish or place in which the party assessed shall reside, and such collector is hereby authorised and required to levy and raise the duties so assessed according to the exigency of such warrant.²

Powers and authorities of General Commissioners may be exercised by Special Commissioners in certain cases.

132. And be it enacted, That wherever by this Act authority is given to the Commissioners for Special Purposes to make, sign, or allow any assessment,³ or to hear any appeal, then and in every such case all the powers and authorities, rules and regulations, which under or by virtue of this or any other Act may be exercised or put in force by the said Additional Commissioners or the said Commissioners for General Purposes, or by or under their warrant, order, or direction respectively, with relation to the making, signing, or allowing of any assessment, or to the proceedings on any appeal before them, or to the collecting, levying, and receiving of any of the duties hereby granted, shall and may lawfully be exercised and put in force by the said Commissioners

¹ Now Inland Revenue.

² See 43 Geo. 3, c. 99, s. 33.

³ See the preceding section (s. 131) and s. 96.

for Special Purposes, or by or under their warrant, order, or direction, with reference to any assessment to be made, signed, or allowed by such last-mentioned Commissioners, or any appeal to be heard or determined by them.

133.¹ And be it enacted, That if within or at the end of the year current at the time of making any assessment under this Act, or at the end of any year when such assessment ought to have been made, any person charged to the duties contained in Schedule (D.), whether he shall have computed his profits or gains arising as last aforesaid on the amount thereof in the preceding or current year, or on an average of years, shall find, and shall prove to the satisfaction of the Commissioners by whom the assessment was made, that his profits and gains during such year for which the computation was made fell short of the sum so computed² in respect of the same source of profit on which the computation was made, it shall be lawful for the said Commissioners to cause the assessment made for such current year to be amended in respect of such source of profit, as the case shall require, and in case the sum assessed shall have been paid, to certify under their hands to the Commissioners for Special Purposes at the Head Office for Stamps and Taxes³ in England the amount of the sum overpaid upon such first assessment, and thereupon the

Abatement on account of diminution of income, how to be allowed.

¹ Where, on any application for relief or abatement of assessment, in pursuance of the provisions contained in these sections (133 & 134), it shall be proved to the satisfaction of the Commissioners to whom such application shall be made, that the total amount of income from every source of the person claiming such relief or abatement for the year for which such assessment was made was under 100*l.*, such person shall be entitled to the same relief and repayment respectively as by 16 & 17 Vict. c. 34, and this Act is provided in the case of persons claiming relief on the ground of their respective annual incomes being less than 100*l.* a year. See 16 & 17 Vict. c. 34, s. 30.

² 28 Vict. c. 30, s. 6, after reciting this section, enacts, 'that no such reduction or repayment shall be made in any case, unless the profits of the year of assessment are proved to be less than the profits for one year on an average of the last three years, including the year of assessment; nor shall any relief extend to a greater amount than the difference between the sum on which the assessment has been made, and such average profits for one year as aforesaid.'

³ Now Inland Revenue.

said last-mentioned Commissioners shall issue an order for the repayment of such sum as shall have been so overpaid, and such order shall be directed to the Receiver General of Stamps and Taxes,¹ or to an officer for receipt or collector of the duties granted by this Act, or to a distributor or sub-distributor of stamps, and shall authorise and require the repayment of the said sum so overpaid as aforesaid, in like manner as is herein-before² provided with respect to the allowances to be granted under No. V. of Schedule (A.) of this Act.

Abatement
to be
allowed
when per-
sons shall
cease to
exercise
any trade
or shall die
before the
end of the
year.

134.³ And be it enacted, That in case any person charged to the said duties under Schedule (D.), whether the computation thereon shall have been made on the profits of one year or on an average as herein allowed, shall cease to exercise the profession, or to carry on the trade, employment, or vocation, in respect whereof such assessment was made, or shall die or become bankrupt or insolvent before the end of the year for making such assessment, or shall from any other specific cause be deprived of or lose the profits or gains on which the computation of duty charged in such assessment was made, it shall be lawful for such person, or his executors or administrators, to make application to the Commissioners for General Purposes of the district within three calendar months after the end of such year, and on due proof thereof to their satisfaction the said Commissioners shall cause the assessment to be amended, as the case may require, and give such relief to the party charged, or his executors or administrators, as shall be just; and in cases requiring the same the said Commissioners shall direct, in manner before-mentioned, repayment to be made of such sum as shall have been overpaid on the assessment amended or vacated:

Provided always, that where any person shall have succeeded to the trade or business of the party charged, no such abatement shall be made, unless it shall be proved to the satisfaction of the said Commissioners that the profits and gains of such trade or business have fallen short from some

¹ Now Inland Revenue. ² See s. 61, ante, p. 63. ³ See note 1, p. 143.

specific cause, to be alleged to them and proved, since such change or succession took place, or by reason thereof, but such person succeeding to the same shall be liable to the payment of the full duties thereon without any new assessment.

135. And be it enacted, That the persons acting as Commissioners in the execution of this Act shall be charged and assessed to the duties contained in Schedule (D.), if liable thereto, in like manner as any other person may be charged and assessed to the said duties:

Commissioners to be assessed to duties under Schedule (D.) as other persons.

Provided always that any Commissioner whose statement or schedule shall be under consideration, or shall be concerned or interested therein, either for himself or for any other person in any character before described, shall have no voice, and shall not be present, except upon an appeal, for the purpose of being examined *viva voce* by the Commissioners then having his assessment or schedule under consideration, but shall withdraw during the consideration and determination thereof.

Not to be present during the consideration of their statement.

136. And be it enacted, that the Commissioners for General Purposes acting in relation to the duties contained in Schedule (D.) shall, in their respective books of assessment, enter and cause to be entered the several amounts of the sums assessed by them;

Commissioners to enter their assessments in books,

And they shall from time to time make out and transmit to the Commissioners of Stamps and Taxes,¹ accounts of the amount of duty assessed by them, distinguishing the amount charged on each person, which accounts shall severally be made out, with the particulars required by this Act; and they shall also from time to time make out, and transmit to the said Commissioners of Stamps and Taxes,¹ lists containing the name, description, and place of residence of every person assessed by them respectively, as soon as the same conveniently can be done, which list shall be made out according to an alphabetical arrangement of the respective parishes or places of residence in their respective districts.

and send accounts to the office of Stamps and Taxes.

¹ Now Inland Revenue.

Assess-
ments
under Sched-
ule (D.)
to be
entered,

137. And be it enacted, That all assessments upon profits or gains under Schedule (D.) made by the Commissioners for General Purposes shall be entered in books, with the names and descriptions of the persons, corporations, companies, or societies to be charged therewith, and their respective places of abode set opposite thereto, and which entries shall respectively be numbered progressively, or lettered, or distinguished by numbers or letters, as the said Commissioners shall think proper ;

and certifi-
cates of the
amount to
be delivered
by a num-
ber or
letter, with-
out the
name of
the parties,
where they
intend
payment to
the officer
for receipt.

And that when and as soon as the said Commissioners shall have caused to be made any such entry in such book, in case the person charged by such assessment shall have declared his intention to pay the duty to the proper officer for receipt within the time limited by this Act for payment thereof,¹ and in case the said Commissioners shall be satisfied with such declaration, they shall deliver to such person, or to such other person as shall be there attending on his behalf, a certificate under the hands of two or more of such Commissioners, specifying the amount of the sums to be paid within one year upon such assessment, and every such certificate shall be numbered or lettered with the same number or letter as the entry in the book of the said Commissioners to which such certificate shall relate shall be marked and numbered or lettered, without naming or otherwise describing the person charged thereby; which certificate shall, on production thereof, be a sufficient authority to the said officer for receipt from time to time to receive from any person bearing and producing such certificate the amount of the sums therein contained, in such proportions thereof as by this Act are made payable by instalments, and at the times by this Act appointed for payment thereof, or in advance; and on the payment of the sums contained in any such certificate, or any proportion thereof, the said officer for receipt shall give certificates for the same, acknowledging the receipt of the sum paid on account of the certificate of the said respective Commissioners by the number or letter marked thereon as before directed.

¹ See s. 176, and note.

138. And be it enacted, That in all cases where the Commissioners shall not have received a declaration of the intended payment to the officer for receipt as aforesaid of the duty to be charged under Schedule (D.), or shall not be satisfied with such declaration, they shall deliver a duplicate of the assessments to the collector, with the names and descriptions of the parties charged therewith, together with their warrants for collecting the same, in such form and under the like powers as they are authorized to collect the duty under any of the other Schedules contained in this Act; and if after the receipt of any such declaration the duties shall not be duly satisfied and paid accordingly, the said Commissioners shall cause the names of the defaulters, and the amount of duty assessed on each, to be inserted from time to time in the duplicate of such collector; and the warrant for collecting the same shall be of the like force and effect as if such names and sums had been inserted therein at the time of issuing such warrant.

Commissioners to deliver warrants to collectors, except where parties are assessed by a number or letter.

139. And be it enacted, That it shall be lawful for the respective Commissioners for General Purposes to issue out and deliver to the respective officers for receipt duplicates of the assessments made by them, containing the sums assessed on every person to whom a certificate hath been delivered by letter or number, together with the number or letter set opposite thereto in their respective books before mentioned, without naming such persons, with their warrants for receiving the duties charged by such Commissioners respectively when the same shall become payable as aforesaid; and all such sums shall be paid to the respective officers for receipt, and such part thereof as shall not be so paid to them may be levied and collected as herein¹ is mentioned; and if not so paid, levied, or collected, the same shall be recoverable as a debt to the Queen's Majesty, with full costs of suit, and all charges and expenses attending the same.

Duplicates to be delivered to officers for receipt, and where assessments are made under a number or letter, with warrants for receiving the duties.

140. And be it enacted, That the duties payable on such last-mentioned assessment shall be paid to the proper officer

Persons charged to pay the duties to

¹ See s. 140.

the proper officer for receipt before the days appointed by the Act ;

for receipt by such instalments as by this Act is directed, before the respective days appointed for such payments,¹ according to the regulations of this Act, or by three or two instalments, or in one sum in full, as the parties shall choose ; and the certificates required to be given on such payments shall be delivered to the respective Commissioners, or to one or more of them, or to their clerk, at their office, before the times when the same are hereby made payable, taking his or their receipt for the same, which receipt shall be a sufficient discharge for the money so paid in satisfaction of so much of the assessment as shall be mentioned in such certificate to be so paid ;

and in default the duties may be levied.

And if any person shall neglect to pay such duties at the time and in the manner hereby directed for payment thereof, or, having paid the same, shall neglect to deliver the certificate required to be given on such payment as hereinbefore directed, it shall be lawful for the Commissioners for General Purposes, and they are hereby required, to deliver a duplicate of all sums assessed on any person who shall have made default in paying or accounting for the payment of the same, together with their warrant, to such collector as they shall appoint to levy the sum in arrear and unpaid, and such duplicate shall be made out and such sum shall be levied according to the regulations of the said Acts relating to the duties of Assessed Taxes.²

Duties may be paid in advance, subject to discount.

141. And be it enacted, That it shall be lawful for any person to pay in advance to the Receiver General of Stamps and Taxes,³ or to the proper officer for receipt, any sum of money charged as aforesaid, and to require a certificate acknowledging such payment ; and it shall be lawful for the said Receiver General or officer for receipt, on production of the notice or certificate of such assessment at the time of payment of the said duty in advance (the sum so paid not in any case to be less than the sum which appears by such certificate to be payable by two instalments), to make an allowance, at the rate of four pounds *per centum per annum*, out of the sum so

¹ See s. 176, and note.
c. 141.

² See 43 Geo. 3, c. 99, s. 33, and 48 Geo. 3,

³ Now Inland Revenue.

paid in advance, calculated upon such sum for the period by which the same shall be paid sooner than the period prescribed by this Act for the payment thereof; and in every such case the said Receiver General or officer for receipt shall give the person paying the same a certificate of such payment, specifying therein the number of instalments thereby discharged, and the amount of the allowance for such prompt payment, and referring thereby to the notice or certificate of assessment then produced, and the name, number, or letter therein mentioned; and all such allowances shall be made at the time of paying the said duties; and such certificates as aforesaid, being delivered at the respective offices of the Commissioners for executing this Act, shall be received by them as cash in discharge of the assessments, and shall be allowed to them in their accounts.

142. And be it enacted, That upon the payment of any such sum of money as aforesaid the said Receiver General or officer for receipt shall give such certificate as aforesaid for the whole of the sums so paid, or separate certificates in like form for such portions thereof as shall be required, which certificates shall severally be cut off indentwise from the counter-cheques thereof, which counter-cheques are to remain with the said Receiver General or officer for receipt; and every such certificate shall be denominated in the body thereof to be on account of payments made in discharge of the duties assessed by virtue of this Act; and upon the delivery of any such certificate as last aforesaid to the said Commissioners for General Purposes, or at their office, in discharge of the whole or any part of the said duties assessed or charged upon the person delivering such certificate, the said Commissioners or their clerk shall, if required, indorse in writing on the back of the certificate to be given by them or him in such case the amount of the number of instalments of the said duties to be discharged by such payments, which receipts of the said Commissioners or their clerks as aforesaid shall be received, without further proof, as evidence of such payments, in all courts and places and before all persons whatever.

One certificate or separate certificates shall be given as required for the duties so paid.

On delivery of certificates to the Commissioners, the clerk to give a receipt, which shall be a discharge for the duties.

As to Composition for Duty under Schedule D.

After
assessment
made by
Special
Commis-
sioners of
duties
under sche-
dule (D.),
parties may
compound
thereon for
three years.

143.¹ And whereas it is expedient to relieve persons who may be willing to compound on the terms herein-after mentioned for the duties on the profits and gains described in the said Schedule (D.) from making any further return of such profits and gains chargeable in the second and third years of the term limited for the continuance of this Act: Be it enacted, That—

Every person desirous of compounding for the said duties shall deliver the list and statement of his profits and gains chargeable under the said Schedule (D.) in the first year of this Act to the assessor of the parish or place in which such profits are chargeable, in order to an assessment of the duties thereon being made by the said Commissioners for Special Purposes, and such person shall at the same time also deliver to the said assessor a notice signed by such person of his desire to compound for the duties thereon in the manner allowed by this Act; and when such assessment shall have been made by the said Commissioners (any appeal allowed by this Act and made against the same having been first determined) it shall be lawful for the said Commissioners for Special Purposes to contract and agree with such person for a composition for the said duties, on the terms herein-after mentioned, for the period of three years, limited for the continuance of this Act, provided such person shall enter into and sign a contract of composition within the space of one calendar month next after the making of such assessment shall have been notified to him, and his appeal against the same (if any) shall have been determined;

Terms of
composition.

And the terms of such composition shall be the payment in each and every year of the said term of the amount of the said assessment so made as aforesaid, together with an addition thereto at and after the rate of one shilling for every twenty shillings of the sum assessed as aforesaid, which addi-

¹ See also 16 & 17 Vict. c. 34, s. 27. As long as the income tax continues, as at present, to be granted as an annual tax, the provisions regarding composition are in abeyance.

tion shall be made by the said Commissioners to the said assessment so made for the first year of the said term, and in each subsequent year thereof the assessment of the said duties under Schedule (D.) upon the person who shall have entered into such contract of composition shall be made by the Commissioners for Special Purposes in a sum equal to the aggregate amount of the said first year's assessment, with the said additional rate thereon; and it shall not be necessary for such person to deliver any further list, declaration, or statement of profits described in the said Schedule (D.) during the said term of composition:

Not necessary to deliver statements in subsequent years.

Provided always, that if the person upon whom such assessment as aforesaid shall have been made shall neglect or refuse to enter into and sign such contract of composition within the time herein limited for that purpose, the assessment so made, without the said additional rate, shall be collected, levied, and recovered in the like manner as any other assessment made by the Commissioners executing this Act.

On refusal to sign contract assessment to be collected in the usual course.

144. And be it enacted, That the contract of composition may be made in the following form; *videlicet*,

Form and requisites of contract of composition.

‘Whereas an assessment of the duties on profits and gains chargeable under Schedule (D.) of an Act passed in the year of Queen Victoria, intituled “An Act” [set forth the title of this Act], hath been duly made by two of the Commissioners for Special Purposes acting in the execution of the said Act, upon A.B. of, &c., in the sum of for the year ending on the fifth day of April one thousand eight hundred and forty-three, and the said A.B. is desirous of compounding for the said duties, as allowed by the said Act, for the term herein-after mentioned:

‘We, the undersigned, two of the Commissioners for Special Purposes acting in the execution of the said Act, have, by virtue and in pursuance of the power and authority thereby given to us in this behalf, contracted and agreed with the said A.B. for a composition for the said duties, chargeable or which may become chargeable upon him under the said Schedule (D.) during the term

‘ of three years, to be computed from the fifth day of
 ‘ April one thousand eight hundred and forty-two, and
 ‘ the following are the terms of such composition ; (that
 ‘ is to say,)

‘ The said *A.B.*, his heirs, executors, or administrators,
 ‘ shall well and truly pay to for
 ‘ the use of Her Majesty, in each and every year of the
 ‘ said term, the sum of (being the
 ‘ amount of the said assessment, together with an ad-
 ‘ dition thereto at and after the rate of one shilling for
 ‘ every twenty shillings of the sum assessed as afore-
 ‘ said,) by four equal quarterly instalments; (*videlicet*,)

‘ First instalment, on or before the twentieth day of
 ‘ June,

‘ Second instalment, on or before the twentieth day
 ‘ of September,

‘ Third instalment, on or before the twentieth day
 ‘ of December,

‘ Fourth instalment, on or before the twentieth day
 ‘ of March, in each and every year of the term
 ‘ aforesaid :

‘ Provided always, that the instalments now due
 ‘ and payable according to the tenor of this contract
 ‘ shall be paid, together with the instalment, on
 ‘ or before the day of now next
 ‘ ensuing.

‘ Dated this day of

‘ (Signed)

{ Commissioners for Special Purposes
 under the Act Vict. Cap.

‘ Witness to the signing hereof }
 ‘ by the said *A.B.*

‘ *A.B.* the party hereto.’

‘ Inspector [*or*] Surveyor] of Taxes.’

And every such contract of composition shall be made in two parts, which shall be severally signed by two Commissioners for Special Purposes, and by the person compounding, the signing whereof by such person shall be witnessed and attested by the inspector or surveyor of the district in which

such person shall reside, or be chargeable for the said duties ; and one of such parts of the said contract so signed shall be delivered to the person compounding, and the other part shall be transmitted to the Head Office for Stamps and Taxes¹ in England or Scotland, as the case may be ; and every such contract shall be an authority for the Commissioners for Special Purposes to make an assessment on the party compounding for each respective year of the said term of composition in the sum specified in such contract as the annual amount to be paid for such composition, and to cause the same to be collected, levied, and paid over at such times and in such manner, and by all or any of such ways and means, as are herein respectively appointed, prescribed, or authorized in relation to any other assessment made by Commissioners acting in the execution of this Act :

The contract to be an authority for making an annual assessment on the party compounding in the amount specified ;

Provided always, that whether any such assessment as herein-before authorized to be made on the party compounding shall be made or not, the sum specified in such contract of composition as the annual amount to be paid by the party compounding, and the several instalments thereof when and as they respectively become payable according to the tenor and effect of such contract, shall be a debt due to the Queen's Majesty from the said party compounding, his heirs, executors, and administrators, and shall be recoverable by all or any of the ways or means by which any such debt may be recovered, together with full costs of suit, and all charges and expenses attending the same.

the amount to be a debt to Her Majesty, and recoverable accordingly.

Provided also, that if any person who shall have compounded as aforesaid shall die, or become bankrupt or insolvent, before the expiration of the said term of three years, his contract of composition shall cease and determine on the fifth day of April next after his death, bankruptcy, or insolvency, save and except as to any instalment of duty which before the said day shall have become payable and shall then remain unpaid.

Composition to cease on 5th April next after the death, bankruptcy, or insolvency of compounder.

145. And be it enacted, That if any person who shall propose to compound for the duties chargeable under Schedule

Penalty for fraud in compounding.

¹ Now Inland Revenue.

(D.) of this Act shall wilfully make or deliver any false list, declaration, or statement of profits or gains described in the said schedule, or wilfully conceal or omit to state any of such his profits or gains, or any part or portion thereof, or any other matter or thing required by this Act to be stated in such list, declaration, or statement, or if any person shall by any fraudulent means procure an assessment to be made upon him for a less amount of the said duties than he shall be chargeable with in order to compound thereon, or if any person shall by any fraudulent means whatever cause or procure a contract of composition to be made or entered into with him for a less amount of duty than he ought to be charged with, every person so offending in any of the cases aforesaid shall forfeit the sum of fifty pounds, and the contract of composition, if any shall have been made with such person, shall be void and of no effect, and the party shall be charged and assessed as if no such contract had been made: provided nevertheless, that any sum of money which may have been paid under or in pursuance of such contract shall be forfeited to Her Majesty.

SCHEDULE (E.)

Duties in
Schedule
(E.) and
Rules, part
of this Act;

146. And be it enacted, that the duties hereby granted contained in the Schedule marked (E.)¹ shall be assessed and charged under the following rules, which rules shall be deemed and construed a part of this Act, and to refer to the said last-mentioned duties, as if the same had been inserted under a special enactment.

RULES.

Rules for Charging the said Duties.

1. To be
charged for
all salaries,
fees, or
profits;

1st.—The said duties shall be annually charged on the persons respectively having, using, or exercising the offices or employments of profit mentioned in the said

¹ For the Schedule of charge at present in force, see 16 and 17 Vict. c. 34, s. 2, Schedule E.

Schedule (E.), or to whom the annuities, pensions, or stipends mentioned in the same Schedule shall be payable, for all salaries, fees, wages, perquisites, or profits whatsoever accruing by reason of such offices, employments, or pensions, after deducting the amount of duties or other sums payable or chargeable on the same by virtue of any Act of Parliament, where the same have been really and *bond fide* paid and borne by the party to be charged ;¹

after deducting duties chargeable on the same by Act of Parliament.

And each assessment in respect of such offices or employments shall be in force for one whole year,² and shall be levied for such year without any new assessment, notwithstanding a change may have taken place in any such office or employment, on the person for the time having or exercising the same ; provided that the person quitting such office or employment, or dying within the year, or his executors or administrators, shall be liable for the arrears due before or at the time of his so quitting such office or employment, or dying, and for such further portion of time as shall then have elapsed, to be settled by the respective Commissioners, and his successor shall be repaid such sums as he shall have paid on account of such portion of the year, as aforesaid ;

Provision respecting arrears on quitting office or dying.

And each assessment in respect of such annuity, pension, or stipend shall be in force for one whole year, unless the same shall cease or expire within the year, by lapse, death, or otherwise, from which period the assessment thereon shall be discharged :

2nd.—The said duties to be assessed by the respective Commissioners for all the offices in each department in the place where the said Commissioners shall execute their offices, although certain of the offices in the same

2. Duties to be assessed for all offices in the place where the

¹ As to the deduction allowed for the expenses of travelling in the performance of duty, keeping a horse for that purpose, and other expenses necessarily incurred in the performance of the duties of any public office of employment, see 16 & 17 Vict. c. 34, s. 51.

² As to the additional or supplemental assessment to be made for additional salary, fees, or emoluments, see 16 & 17 Vict. c. 34, s. 53.

Commissioners
execute
their offices.

8. Description
of
offices to be
charged.

department may be executed elsewhere, and shall be due and payable from the respective officers, and their respective successors, for the time being :

3rd.—The said duties shall be paid on all public offices and employments of profit of the description hereinafter mentioned within Great Britain¹ (*videlicet*),

Any office belonging to either House of Parliament, or to any court of justice, whether of law or equity, in England² or Scotland, Wales, the Duchy of Lancaster, the Duchy of Cornwall, or any criminal or justiciary or ecclesiastical Court, or Court of Admiralty, or commissary Court, or Court-martial ;

Any public office held under the civil government of Her Majesty, or in any County Palatine, or the Duchy of Cornwall ;

Any commissioned officer serving on the Staff, or belonging to Her Majesty's Army, in any regiment of artillery, cavalry, infantry, royal marines, royal garrison battalions, or corps of engineers or royal artificers ;

Any officer in the Navy, or in the Militia or Volunteers ;

Any office or employment of profit held under any Ecclesiastical Body, whether aggregate or sole, or under any Public Corporation, or under any Company³ or Society, whether corporate or not corporate ;

Any office or employment of profit under any Public Institution, or on any Public Foundation, of whatever nature or for whatever purpose the same may be established ;

Any office or employment of profit in any county, riding, or division, shire, or stewardry, or in any city, borough, town corporate, or place, or under any trusts or guardians of any fund, tolls, or duties to be exercised in such county, riding, division, shire, or stewardry, city, borough, town corporate, or place ;

¹ Now the United Kingdom.

² Or Ireland, see 16 & 17 Vict. c. 34, s. 5.

³ The duties payable under this Schedule (E), in respect of offices and employment of profit held in or under any Railway Company, are now to be assessed by the Commissioners for special purposes. See 23 Vict. c. 14, s. 6.

And every other public office or employment of profit of a public nature :

4th.—The perquisites to be assessed under this Act shall be deemed to be such profits of offices and employments as arise from fees or other emoluments, and payable either by the Crown or the subject, in the course of executing such offices or employments, and may be estimated either on the profits of the preceding year, or of the fair and just average of one year of the amount of the profits thereof in the three years preceding ; such years in each case respectively ending on the fifth day of April in each year, or such other day of each year on which the accounts of such profits have been usually made up :

4. Fees or other emoluments may be estimated on the profits of the preceding year, or on an average of three years.

5th.—In all cases where any salaries, fees, wages, or other perquisites or profits, or any annuities, pensions, or stipends, shall be payable at any public office,¹ or by any officer of Her Majesty's Household, or by any of Her Majesty's receivers or paymasters, or by any agent employed in that behalf, the duties chargeable under this Act in respect of such salaries, fees, wages, perquisites, or profits, or in respect of such annuities, pensions, or stipends, shall be detained and stopped out of the same, or out of any money which shall be payable upon such salaries, fees, wages, perquisites, or profits, or upon such annuities, pensions, or stipends, or for the arrears thereof, whenever the same shall happen, and be applied to the satisfaction of the duties on such offices or employments, or on such annuities, pensions, or stipends respectively (not being otherwise paid), in the manner directed by this Act ; and whenever the same so payable shall be assessed by the Commissioners for General Purposes in their respective districts, they shall transmit an account of the amount of the duty assessed to the office where the same are payable, in order that the amount so assessed may be there stopped or detained :

5. The duties on salaries, fees, pensions, &c., payable at any public office to be stopped in case of non-payment.

¹ The offices to which this rule relates are 'Public Offices' in the ordinary acceptance of the term.

6. Duties on salaries, &c. not arising from offices mentioned in the foregoing Rule to be stopped by persons paying such salaries, fees, &c.

7. Such portion of the duties as are charged with sums payable to any other persons to be deducted out of such sums.

8. Duty paid by the principal in an office upon the salary paid to his deputy or clerk to be deducted out of such salary.

9. Payments on receipt of salaries, &c.

6th.—In all cases where the salaries, fees, wages, allowances, or profits of any officer chargeable to the said duties shall not arise out of any of the offices mentioned in the foregoing rule, but shall arise from any other office or employment of profit chargeable to the said duties,¹ and the salaries, fees, wages, perquisites, or profits shall be payable at such office by any officer thereof, or by any receiver of the same respectively, or by any agent employed in that behalf, the duties chargeable under this Act in respect of such salaries, fees, wages, perquisites, or profits shall be detained and stopped out of the same, or out of any money which shall be paid upon such salaries, fees, wages, perquisites, or profits, or for arrears thereof, whenever the same shall happen, and be applied to the satisfaction of the duties (not otherwise paid) in the manner directed by this Act :

7th.—Such portion of the said duties on offices or employments of profit, or on annuities, pensions, or stipends, as are charged with any sum of money payable to any other person, shall be deducted out of the sum payable to such other person, as a like rate on such sum would amount unto ; and all such persons, their agents and receivers, shall allow such deductions and payments upon receipt of the residue of such sums :

8th.—Such portion of the said duties charged on any office or employment of profit executed by any deputy or clerk, or other person employed under the principal in such office, and paid by such principal out of the salary, fees, wages, perquisites, or profits of such principal, shall be deducted out of the salary or wages so payable, as a like rate on such salary or wages would amount unto ; and all such deputies, clerks, and other persons so employed shall allow to their respective principals such deductions and payments upon the receipt of the residue of such salaries or wages :

¹ The offices to which this rule relates are other than public offices. See note on last page.

9th.—In estimating the duty payable for any such office or employment of profit, or any pension, annuity, or stipend, all official deductions and payments made upon the receipt of the salaries, fees, wages, perquisites, and profits thereof, or in passing the accounts belonging to such office, or upon the receipt of such pension, annuity, or stipend, shall be allowed to be deducted, provided a due account thereof be rendered to the said Commissioners, and proved to their satisfaction :

or in passing accounts, or upon the receipt of pensions, to be deducted.

10th.—In all cases where any annuity or pension shall be payable out of any particular branch of the public revenue, and at the office of that branch of revenue, the Commissioners acting for that department shall have authority to assess and levy the same as a salary or wages payable thereout.

10. Pensions payable out of a branch of revenue to be charged by the Commissioners thereof.

147. And be it enacted, That every person to be assessed for his office or employment shall be deemed to have exercised the same at the head office of the department under which such office or employment shall be held, and shall be rated for such office or employment as if exercised at such head office, although the duties of such office or employment shall be performed, or the profits or any part thereof arising from such office or employment shall be payable elsewhere, within or out of Great Britain ; and all assessments made on any inferior officer, whenever he shall exercise his office or employment, shall be rated accordingly in the same district where such head office shall be established ;

Persons assessed for offices to be deemed to have exercised the same at the head office.

And every office shall be deemed to belong to and to be assessed by or under the principal officers of that department by or under whom the appointment to such office was made, provided that where such appointment shall be made by any inferior officer in any department, then such office shall be assessed by the same Commissioners by whom such inferior officer shall be chargeable for his office : Provided that where any such appointment shall be held under the great seal or privy seal either of England or Scotland, or shall be made under the royal sign manual, or where any such appointment shall be under the hands or seals of the Commis-

In what departments officers shall be assessed.

sioners of Her Majesty's Treasury, and the same shall not be exercised in the department of the Treasury, then the officer holding the same shall be assessed in that department where the office shall have been executed: Provided also, that nothing herein contained shall be construed to limit the right hereinbefore given to Commissioners of the district of assessing offices before described within their respective jurisdictions, although such offices, or any of them, may not be held under their appointment, or the profits of such offices may not be payable by them or their order.

Duties not to extend to offices necessarily executed in Ireland.

[148.¹ Provided always, and be it enacted, that nothing herein contained shall extend or be construed to extend to charge any person resident in Ireland with the duties contained in the said Schedule (E.) in respect of any public office or employment the duties whereof are necessarily and permanently performed in Ireland.]

Certain allowances to Trustees of British Museum, and the like exemptions as now allowed to charitable institutions.

149. Provided always, and be it enacted, That—

The like allowances shall be granted to the trustees of the British Museum in respect of any charge under Schedule (A.) to be made on the lands and tenements vested in such trustees, as are granted to colleges and other properties mentioned in No. VI. of that Schedule,²

And the like exemptions shall be allowed in respect of any dividends of stock vested in such trustees, or any of them, or in any other for their use, as are granted to charitable institutions by this Act,³

And no salary or payment made or to be made out of Her Majesty's exchequer to such trustees for the use of such institutions shall be charged at the said exchequer, provided all salaries of officers or persons employed under the said trustees shall be charged on the said officers respectively.

¹ This section is, in effect, repealed by 16 & 17 Vict. c. 34, s. 8, which provides that the Act shall extend to charge persons resident in Ireland with the duties under Schedule E, in respect of public offices or employments, although the duties thereof are necessarily and permanently performed in Ireland. See also the Schedule of charge contained in s. 2, and the provisions relating to the assessments under this Schedule in Ireland contained in s. 20, of the same Act.

² See s. 61 (ante, p. 64.)

³ See s. 88, Schedule (C.), Exemption 3 (ante, p. 94). See also s. 105.

150. And be it enacted, That the several Commissioners authorised to act in the execution of this Act in relation to the duties on offices or employments of profit, and on pensions or stipends,¹ as soon after their appointment respectively as conveniently can be done in their respective departments, shall meet in some convenient place, in order to qualify themselves by taking the oaths prescribed by the said recited Acts relating to the duties of assessed taxes,² and shall have power to elect a clerk and assessors, and in cases where the duties cannot be stopped and detained at the department of office of the said Commissioners, or for which the said respective Commissioners shall act, collectors of the said duties to be assessed by them from and amongst the officers in their respective departments, and separate assessors and collectors in each such department, under the cognizance of the same Commissioners;

Commissioners on offices to take the oaths prescribed,

and to have power to appoint clerks, assessors, and collectors from the offices in their departments.

Which assessors shall, within a time to be fixed by the respective Commissioners, deliver to them their certificates of assessment, in writing under their hands, to be verified upon their oaths, of the full and just annual value of all offices and employments of profit chargeable under this Act in the department for which they shall be appointed assessors, and of all pensions and stipends, estimated according to this Act, with the names and surnames of the several officers and persons entitled to pensions or stipends, and the several sums of money they ought to pay by virtue of this Act, at the rate of sevenpence for every twenty shillings of such value, without abatement or deduction, and without concealment or favour, upon pain of forfeiture for every neglect in the premises of any sum not exceeding one hundred pounds, nor less than twenty pounds;

Which said assessors are hereby strictly enjoined and required, with all care and diligence, to charge and assess themselves, and all other officers, clerks, and persons employed in their respective departments of office, and, with respect to the duty on pensions or stipends, to charge and

¹ See ss. 24 to 34.

² 43 Geo. 3, c. 93, ss. 5 & 6, since repealed, vide Appendix I.

assess all persons entitled unto any such pensions or stipends, and respectively to make their assessments according to the provisions of this Act :

All such Assessors to have access to documents, and may require returns.

And every such assessor shall have free access to all documents and papers whatever in their respective offices touching the salaries, fees, wages, perquisites, and profits of any officer, clerk, or person aforesaid, belonging to their respective offices, and touching the amount of the respective pensions or stipends, and shall be at liberty, whenever the same may be necessary, to require returns from the parties themselves, according to the provisions of this Act, that they may be enabled to make a true assessment in pursuance thereof.

Statements of profits arising from offices not required under a general notice.

151. Provided always, and be it enacted, That no person shall, in respect of the profits arising from offices or from pensions or stipends chargeable before the respective Commissioners appointed for those purposes in their respective departments of office as aforesaid, be liable to the penalty herein contained for not returning a statement of the profits arising from such office, pension, or stipend, in pursuance of any general notice herein-before directed,¹ nor in any case except where the assessor for those profits respectively shall have required a return thereof in pursuance of the next preceding clause.

The full value of offices to be stated, although exemptions are claimed.

152. And be it enacted, That in every case where any person holding such offices or employments, or being entitled unto any pension or stipend as aforesaid, shall claim to be exempt from such assessment, the Commissioners shall nevertheless set down in such assessment the names of such persons, and the full and just annual value of such offices, employments, pensions, or stipends ; and the claim to such exemption shall be preferred and examined, and the merits thereof shall be heard and determined, under the regulations of this Act with respect to other assessments.²

Deputies to pay for principals where they are in receipt of the profits.

153. And be it enacted, That where any office or employment of profit chargeable by this Act is or shall be executed by deputy, such deputy shall, in all cases where he shall be

¹ For the provisions relating to General Notices, see s. 47. ² See s. 169.

in the receipt of the profits thereof, be answerable for and shall pay such assessment as shall be charged thereon, and deduct the same out of the profits of such office or employment; and where the salaries, fees, wages, emoluments, or profits of any officer or officers in any such office shall be receivable by any one or more of the said officers for the use of such officer,¹ or as a fund to be divided among such officers in certain proportions, the officer or officers receiving such salaries, fees, wages, perquisites, or profits, shall be answerable for the duties charged thereon, and shall pay the same, and deduct the same out of the funds provided for such respective offices or employments before any division or apportionment thereof, and in case of refusal or non-payment thereof shall be liable to such distress as by this Act is prescribed against any person having the office or employment,² and to all other remedies and penalties respectively herein contained.

Officers
receiving
salaries or
fees to be
answerable
for duties.

154. And be it enacted, that the proper officers, or their respective deputies, and the receivers and paymasters in every public department of office, and in every other office for which Commissioners are hereby intended to be appointed for raising the duties hereby charged on such offices respectively, and any agent by whom any salaries, fees, wages, perquisites, or profits shall be payable, shall, upon request to him made by the assessors of the said duties, deliver *gratis* true lists or accounts of all such salaries, fees, wages, perquisites, and profits received by him, and belonging to such officers respectively, and of all pensions or stipends payable to them respectively, for the better guidance of the said assessors in charging the same;

Assessors
to be
furnished
with ac-
counts of
salaries, &c.
in public
depart-
ments;

And if the said assessors shall be dissatisfied with such accounts it shall be lawful for them to require any officer whose office shall not be truly valued in such account to prepare and produce to them, within the like period of time as is limited for the returns of other accounts by this Act,³ a list or account of the salaries, fees, wages, perquisites, and

and may
require
returns of
salaries and
profits of
offices.

¹ The words 'or officers' would appear to be omitted here, *ad incuriã*.

² See s. 155.

³ See s. 47.

profits of the office exercised by him, which returns such officer shall be obliged to make under the penalties and forfeitures contained in this Act for not making other returns hereby required ;¹

To make up their assessments from the documents in their offices, and deliver them to the Commissioners.

And from the documents and papers in their respective offices the said assessors shall make their assessment upon the persons holding such offices, or entitled unto such pensions respectively, according to the annual value thereof, and shall in like manner as is before directed with respect to assessors for any parish or place² bring in their said assessments to the respective Commissioners, for their allowance, who shall forthwith set their hands to the same, which assessments shall be in force for one year, commencing and payable at the like periods as the assessments in parishes are made payable³; and the said respective Commissioners for the duties on offices shall, in all cases where collectors are authorised to be appointed, cause the like duplicates to be made thereof and delivered to collectors, with like warrants to collect the said duties, as are before directed to be given to collectors for any parish or place,⁴ and the said collectors of the said duties on offices shall have the like authority to demand and levy the said duties as is herein given to collectors of any parish or place :

Provided always, that in all cases where the duties and any salaries, fees, wages, perquisites, or profits of any public office shall be detained and stopped out of the same, or out of any monies which shall be paid thereupon, the respective Commissioners shall cause the like duplicates to be delivered to the proper officers in the respective offices, who shall keep true accounts of all monies stopped and detained under the authority of this Act, and shall be answerable for the same ; and the money so detained of the duty on annuities, pensions, or stipends shall be accounted for and paid in the manner herein-after directed.

Duties on offices which can-

155. And be it enacted, That where any person having, using, or exercising any office or employment of profit which

¹ See s. 55.

² See s. 74.

³ See s. 176.

⁴ See s. 172.

shall be charged to the duties by this Act granted thereon, and the said duties cannot be detained and stopped in the hands of the proper officer, or in the hands of any agent employed to pay the monies due in respect of the said office or employment, or the same monies shall have been paid over to the person having, using, or exercising the said office or employment, and such person shall refuse or neglect to pay the sum of money charged upon him, the Commissioners for raising the duties on the said offices shall and may, by writing under their hands and seals, certify such neglect or refusal, and the sum payable by virtue of this Act, to the Commissioners for executing this Act in relation to lands, tenements, and hereditaments in the parish or place where such officer shall reside;

not be stopped to be certified in case of nonpayment to the Commissioners of the district where the parties reside,

And such last-mentioned Commissioners are hereby authorized and required, upon receipt of such certificate, by warrant under their hands and seals, to authorize and empower the respective collectors of the said duties, or the collectors of the parish or place where such officer shall reside, to levy the same, by such ways and means as they are authorized to levy the duties charged by them respectively in pursuance of this Act; and such collectors are hereby required to execute such warrant accordingly, and which shall be executed under the like powers and in like manner as is herein-after directed,¹ and as if such officer were charged to the said duties in such parish or place; and the monies arising thereby shall be paid to the collectors charged to the said duties on such office or employment.

who shall issue their warrants for levying the same,

156. Provided always, and be it enacted, That no qualification shall be required of any of the officers or persons herein described to be Commissioners for the duties on offices, or on employments of profit, or on pensions, stipends, annuities, interests, or dividends, contained in the said several schedules, who shall act as such Commissioners by virtue of their several offices, other than such offices respectively, anything herein contained to the contrary notwithstanding.

No qualification to be required of Commissioners on offices and public annuities.

¹ See s. 172.

Officers acting in raising the duties on offices liable to penalties for default.

157. And be it enacted, That the respective assessors and collectors appointed to raise and assess, or levy, collect, and pay, the sums of money to be charged on offices or employments of profit, or on annuities, pensions, or stipends payable by Her Majesty by virtue of this Act, and also the inspectors and surveyors acting in relation to the said duties, shall respectively be subject to the penalties and forfeitures for refusing or neglecting the performance of their duty, or for being guilty of any fraud or abuse in executing the same, as are inflicted on such officers respectively for the like offences by the said Acts relating to the duties of Assessed Taxes.¹

When duties are to be detained.

158. Provided always, and be it enacted, That such of the said duties granted by this Act which may be detained or stopped and deducted out of the sums in respect whereof they shall be charged or deducted shall be respectively detained at such times in each year as the said sums shall be payable to the person entitled thereto.

What deductions shall not be allowed in computing the duties to be charged under this Act.

159. And be it enacted, That in the computation of duty to be made under this Act in any of the cases before mentioned, either by the party making or delivering any list or statement required as aforesaid, or by the respective assessors or Commissioners, it shall not be lawful—

To make any other deductions therefrom than such as are expressly enumerated in this Act;²

Nor to make any deduction on account of any annual interest, annuity, or other annual payment to be paid to any person out of any profits or gains chargeable by this Act, in regard that a proportionate part of the duty so to be charged is allowed to be deducted on making such payments;

¹ As to these penalties and forfeitures, see 43 Geo. 3, c. 99, ss. 16, 23, 41; 48 Geo. 3, c. 141, No. 4, Rule 6; 50 Geo. 3, c. 105, Rule 13; and 3 Geo. 4, c. 88.

² As to these deductions, see, under Schedule (A.), s. 60, No. V. (ante, p. 61); under Schedule B, s. 63, No. VII. (ante, p. 66); and under Schedule D, s. 100, First Case, Rules 3 and 4 (ante, pp. 107, 108); and s. 101.

Nor to make any deduction from the profits or gains arising from any property herein described, or from any office or employment of profit, on account of diminution of capital employed or of loss sustained in any trade, manufacture, adventure, or concern, or in any profession, employment, or vocation.

160. And be it enacted, That if any difference shall arise between tenant and landlord, or any other persons to whom any interest, rent, rentcharge, annuity, fee-farm rent, rent service, quitrent, feu duty, or other rent or annual payment shall be payable, touching the sums to be deducted thereout on account of the duties hereby charged having been paid,¹ or between the occupier for the time being and any former occupier of any lands, tenements, hereditaments, or heritages, his executors, administrators, or assigns, touching the proportion of duty to be paid or allowed by either party, the respective Commissioners for General Purposes in their several districts shall have authority and they are hereby required to settle the proportions of such payments and deductions as shall be according to the directions of this Act, and in default of payment to levy the same respectively under the like powers as they might have levied the same if the assessment had been made in the same proportions, and to pay over the same to the collector or party, as the case may require; and the judgment and determination of such Commissioners shall be final.

Commissioners to settle differences respecting deductions to be made on account of duties.

As to Surcharges.

161. And be it enacted, That the several inspectors and surveyors appointed or to be appointed shall be and they are hereby empowered respectively to inspect and examine all and every the returns made by any person under the directions of this Act; and in case any of them shall be dissatisfied either with the returns so made, or the estimate of the assessor thereon, or shall discover any error or omission in

Inspectors and surveyors to have access to returns and assessments, with liberty to amend them and make surcharges.

¹ See s. 60, No. IV., Rules 9 and 10 (ante, p. 58). See also s. 102.

such estimate, or that any deduction hath been allowed not authorized by this Act, they shall charge the same, according to the best of their judgment, in the full amount at which the same ought to be charged ;

And the said inspectors and surveyors shall also be at liberty respectively to inspect and examine all and every the assessments of the said duties, or any of them, made under the authority of the respective Commissioners before mentioned, as well before as after the Commissioners shall have signed and allowed the said assessments, and before such allowance to correct and amend such assessments, if they shall respectively think fit ;

And every person in whose custody such returns are is hereby required, upon the request of any such inspector or surveyor as aforesaid, to deliver the same into his custody for the purposes of this Act, taking his receipt for the same, and every person in whose custody any such assessments shall be is also hereby required, upon the request of such inspector or surveyor as aforesaid, to produce the same, and such inspector or surveyor is hereby authorized to take charge of the same until he shall have taken such copies of or extracts from the same as may be necessary for his better information ; and every person wilfully obstructing such inspector or surveyor in the due performance of his duty as aforesaid shall forfeit the sum of fifty pounds ;

And if any such inspector or surveyor shall find or discover, upon his survey or examination, or otherwise, that any person, corporation, company, or society who ought to be charged with the said duties or any of them shall have been omitted to be charged therewith, or shall have been underrated in the assessment, or that any person, or the officer of any corporation, company, or society, liable to the said duties or any of them, being required so to do, hath neglected or refused to make a return according to the directions of this Act, or that the assessors have neglected to require a return in any case where a return ought to have been required from any person, corporation, company, or society according to the intent of this Act, so that such

person, corporation, company, or society shall not have been fully charged to the said duties, then and in every such case the said surveyor or inspector shall certify the same in writing under his hand, together with an account of every default, and the full amount of the duty which ought to be paid by way of surcharge, to the said respective Commissioners for putting in execution this Act in relation to the duties on which such surcharge shall be made, in the manner and under and subject to the rules and regulations prescribed and contained in the said two several recited Acts of the forty-eighth and fiftieth years of the reign of King George the Third, herein-before recited or referred to.¹

162. And be it enacted, That upon every surcharge allowed upon appeal by the said Commissioners, upon the certificate of the inspector or surveyor, as directed by this Act, in cases where no such declaration shall have been delivered as in the said recited Act of the fiftieth year of the reign of King George the Third is required,² or the Commissioners shall be dissatisfied with the same, the assessment shall be made in treble the rate of duty prescribed in the said respective schedules of this Act on the amount of the duty surcharged; Provided always, that if upon appeal such declaration as aforesaid shall have been delivered, and if the said Commissioners shall be satisfied therewith, and shall be of opinion that there was any reasonable cause of controversy on the part of the appellant on the subject matter of appeal, and that the party hath not been guilty of any wilful default, neglect, or omission, nor wilfully done any act with intention to defraud the revenue, it shall be lawful for the said Commissioners who shall have determined the said appeal, although they shall confirm or allow the surcharge, or a part thereof only, at the same time to remit and strike off the whole or any part of the said treble duty; and the overplus of the sum so charged above the said rate or duty, and which shall not be so remitted or struck off as aforesaid,

Surcharges, if confirmed, to be in treble duty in certain cases.

Upon appeal, the whole or a part of the treble duty may be remitted.

Payment of overplus.

¹ Viz. 48 Geo. 3, c. 141, and 50 Geo. 3, c. 105.

² See 50 Geo. 3, c. 105, 9th Rule (post, Appendix I).

Increase of duty, &c., by surcharge to be certified to Commissioners of Stamps and Taxes, who shall have authority to reward inspector or surveyor.

shall be paid to the officer for receipt, to the use of Her Majesty ; which increase of duty, made by occasion of such surcharge, together with the overplus aforesaid above the said rate of duty, and all other increase of duty occasioned by the surcharge or information of any inspector or surveyor under this Act, the Commissioners for executing this Act who shall have confirmed such surcharge or made such increase shall at the same meeting certify under their hands to the Commissioners of Stamps and Taxes,¹ who shall have authority, under and subject to such rules and regulations as shall have been made by the Commissioners of Her Majesty's Treasury in that behalf, to direct the said officer for receipt to pay to the said inspector or surveyor, out of the increased duty and overplus aforesaid, such sum of money as shall appear to the said Commissioners of Stamps and Taxes¹ to be an adequate reward for the labour and diligence of the said inspector or surveyor.

As to Claims of Exemption.

Exemption of persons whose income is less than 150*l.* per annum.

163. Provided always, and be it enacted, That any person charged or chargeable to the duties granted by this Act, either by assessment or by way of deduction from any rent, annuity, interest, or other annual payment to which he may be entitled, who shall prove before the Commissioners for General Purposes, in the manner herein-after mentioned,² that the aggregate annual amount of his income, estimated according to the several rules and directions of this Act, is less than one hundred and fifty pounds,³ shall be exempted from the said duties, and shall be entitled to be repaid the amount of all deductions or payments on account thereof in the manner herein-after directed, except so much of such duties as the person claiming such exemption shall or may be entitled to charge against any other person, or to deduct

¹ Now Inland Revenue.

² As to the cases in which a claim may be made by an agent, see s. 170.

³ This exemption, limited by 16 & 17 Vict. c. 34, s. 28 to incomes from every source less than 100*l.* a year, is continued by 35 & 36 Vict. c. 20, s. 12.

or retain from or out of any payment to which such claimant may be or become liable; and such exemption shall be claimed and proved, and the proceedings thereupon shall be had, before the Commissioners for General Purposes in the district where the claimant shall reside, pursuant to and under the powers and provisions by which the duties in Schedule (D.) are herein directed to be ascertained and charged, but nevertheless subject to the rules and directions herein-after contained.

164. And be it enacted, That every person claiming to be entitled to such exemption as last aforesaid shall, within the time to be limited as herein-before directed for delivering in the lists, declarations, and statements required by this Act (or within such further time as the said Commissioners shall for special cause assigned allow), deliver or cause to be delivered to the assessor of the parish or place where such claimant shall reside a notice of his claim for such exemption, together with a declaration and statement signed by such claimant, and in such form as may be provided under the authority of this Act, declaring and setting forth therein all the particular sources from whence the income of such claimant shall arise, and the particular amount arising from each source, and also every sum of annual interest or other annual payment reserved or charged thereon, whereby the income shall or may be diminished, and also every sum which such claimant may have charged or may be entitled to charge against any other person for or on account of the duty made payable by this Act, or which he may have deducted or retained, or may be entitled to deduct or retain, under the authority of this Act, from or out of any payment to which he may be or become liable; which declaration and statement every inspector or surveyor shall be at liberty to peruse and examine, and to take copies of or extracts from, under the like powers as in other cases;

Mode of
claiming
exemption
and of pro-
ceeding on
such claim.

And in every case where such claim for exemption shall be made in manner aforesaid the assessor shall transmit such notice, declaration, and statement to the said Commissioners; and if the inspector or surveyor shall not object to such

declaration within forty days after such transmission, or within such further time as the Commissioners, on just cause, shall allow to him to make such objection, it shall be lawful for the said Commissioners to allow such claim of exemption, and to discharge the assessment made upon any property or profits of such person, either in his own name or in the name of his lessee or tenant, within the district of the said Commissioners; and if it shall appear that any property or profits of such person is or are assessed or liable to be assessed in any other district, the said Commissioners shall certify to the Commissioners of Stamps and Taxes,¹ in such form as shall be provided under the authority of this Act, the allowance of such exemption; and the said last-mentioned Commissioners shall direct the assessment made upon any property or profits of such claimant, either in his own name or in the name of his lessee or tenant, in any other district, to be discharged, and the same shall be discharged accordingly:

If inspector or surveyor object to the claim the same to be determined by the Commissioners for General Purposes.

Provided always, that in case the inspector or surveyor shall object to any such claim as aforesaid in writing, suggesting to the said Additional Commissioners that he hath reason to believe that the income of such claimant, or any other particular required by this Act to be declared or set forth in such declaration and statement as aforesaid, is not truly or fully declared or set forth therein in any specified particular, then and in such case the merits of such claim for exemption shall be heard and determined upon appeal before the Commissioners for General Purposes, under and subject to such rules, regulations, and penalties as other appeals under this Act are directed to be heard and determined, and if such claim shall be allowed on appeal as aforesaid, the said Commissioners for General Purposes shall grant and issue all necessary certificates consequent thereon.

On proof that persons entitled to exemption

165. Provided always, and be it enacted, That if it shall be proved to the satisfaction of the Commissioners for General Purposes that any person whose claim for exemption

¹ Now Inland Revenue.

has been allowed in manner aforesaid has been charged to and has paid any of the duties hereby granted, by way of deduction from any rent, annuity, interest, or other annual payment to which he may be entitled, and from which a deduction is authorized to be made by this Act, or that such person has been assessed and has paid such duties in respect of any annuity, dividend, pension, or stipend payable to him out of the public revenue of the United Kingdom, then and in such case it shall be lawful for the said Commissioners for General Purposes to certify what shall have been so proved before them to the Commissioners for Special Purposes at the Head Office for Stamps and Taxes¹ in England, by a certificate, in such form as shall be provided under the authority of this Act, specifying and describing the amount and the particular nature of the payment out of which and the name and place of abode of the person by whom such deduction as aforesaid shall have been made, and specifying also the amount and description of the annuity, dividend, pension, or stipend in respect of which such claimant has been assessed, and the duties whereon he has paid; and thereupon the said last-mentioned Commissioners shall issue to such claimant an order for the repayment to him of the amount of the duties certified to have been paid as aforesaid, and such order shall be directed to the Receiver General of Stamps and Taxes,¹ or to an officer for receipt or collector of the duties granted by this Act, or to a distributor or sub-distributor of Stamps, and shall authorize and require the repayment of the said duties in like manner as is hereinbefore provided with respect to the allowances to be granted under No. V. of Schedule (A.) of this Act.²

166. And be it enacted, That if any person shall be guilty of any fraud or contrivance in making any such claim, or in obtaining any such exemption or any such certificate as aforesaid, or shall fraudulently conceal or untruly declare any income or amount of income, or any sum which he may have charged or been entitled under the authority of this Act to

have been charged duties by deduction from any annuity, dividend, rent, &c. Commissioners to grant a certificate thereof, which shall authorize the collector or receiver to repay the amount of such duties.

Penalty for making fraudulent claims of exemption.

¹ Now Inland Revenue.

² See s. 61 (ante, p. 63).

charge against any other person, or which he may have deducted or retained, or have been or be entitled as aforesaid to deduct or retain, from or out of any payment to which such person claiming exemption as aforesaid may be or become liable, or if any such person shall fraudulently make a second claim for the same cause, every such person so offending in any of the cases aforesaid shall forfeit the sum of twenty pounds, and treble the duty chargeable in respect of all the sources of his income, and as if such claim had not been allowed; and if any person shall knowingly and wilfully aid, abet, or assist any such person in committing any such fraud as aforesaid, the person so aiding, abetting, or assisting shall forfeit the sum of fifty pounds.

Income arising from lands, how to be estimated with reference to claims for exemption.

167. And be it enacted, That—

The annual value of lands, tenements, hereditaments, or heritages belonging to or in the occupation of any person claiming the said exemption shall be estimated, for the purpose of ascertaining his title to such exemption, according to the rules and directions contained in the said several Schedules (A.) and (B.) respectively;

And that the income arising from the occupation by such claimant of lands, tenements, hereditaments, or heritages chargeable under the said Schedule (B.) shall be deemed, for the purpose aforesaid, to be equal in England to one half and in Scotland to one third of the full annual value thereof, estimated according to the said rules and directions;

And where such claimant shall be the proprietor as well as the occupier of any such lands, tenements, hereditaments, or heritages, the amount deemed by this Act as aforesaid to be the income arising from the occupation of such lands, tenements, hereditaments, or heritages shall be added to the amount of the full annual value thereof, and the aggregate amount shall be deemed for the purpose aforesaid to be the income of such claimant arising from the lands, tenements, hereditaments, or heritages, of which he shall be the proprietor and occupier as aforesaid;

And the income arising from any lease of or composition for tithes shall be deemed, for the purpose aforesaid, to be

equal to one fourth of the full annual value of such tithes, estimated in manner aforesaid.

168. And be it enacted, That coparceners, joint tenants, or tenants in common of the profits of any property whatever, and any joint tenants or tenants of lands or tenements in partnership, being in the actual and joint occupation thereof in partnership, and entitled to the profits thereof in shares, and personally labouring therein, or managing the same, and any partners carrying on trade or exercising any profession together,¹ and entitled to the profits thereof in shares, and personally acting therein, may severally claim such exemption according to their respective shares and interests in the manner before directed; and such claims, being duly proved to the satisfaction of the Commissioners to whom the same are made, may be proceeded upon as in the cases of several interests:

Joint tenants, &c. may severally claim abatements.

Provided always, that the profits so arising shall not in any case be charged separately to the duty in respect of the occupation of lands, where lands shall be let or underlet, without relinquishing the possession by the lessor, or where the lessee or tenant shall not be exclusively in the possession and occupation of the lands so let.

Exceptions.

169. Provided always, and be it enacted, That every such claim for exemption shall be made to the Commissioners of the district where the claimant shall reside, whether such claimant shall be personally charged in such district or not, except where the whole income of the claimant shall arise from an office or employment of profit the duties whereon are cognizable before the Commissioners of a department of office, or from a pension or stipend, in all which cases the claim may be made to and allowed by the Commissioners of such department wherein the said duties are cognizable under the regulations of this Act;

Claim to be made where the claimant resides, or in the case of offices, pensions, and stipends, before the Commissioners of the Department.

And if such claimant shall be out of Great Britain, an affidavit, stating the several matters required by this Act,

Persons out of Great Britain

¹ As to the assessment of partners, see s. 100, Rules applying to both the preceding Cases (1 and 2), Rule 3 (ante, p. 110).

may claim
by affidavit.

taken before any person having authority to administer an oath in the place where such claimant shall reside in any matter relating to any part of the public revenue of Great Britain, may be received by the respective Commissioners for executing this Act in relation to the assessment on which such claim shall be founded.

Claims may
be made by
agents or
trustees on
account of
others.

170. And be it enacted, That any such claim for exemption may be made by any guardian, trustee, attorney, agent, or factor, on account of others, in any case where satisfactory proof shall be made that the party claiming such exemption is unable to attend in person, or such claim may be made by the several persons acting in any of the characters herein-before described,¹ in such manner as they may act for others, for the purpose of being assessed on their account in the first instance, as herein-before directed.

As to relief from double Assessment.

Commis-
sioners to
grant relief
from double
assess-
ments.

171. And be it enacted, That whenever any person shall have been assessed to any of the duties granted by this Act, whether charged on him on his own account, or in any of the characters herein-before described¹ on the behalf of any other person, and shall by any error or mistake be again assessed for the same cause, and on the same account, and for the same year, it shall be lawful for him to apply to the Commissioners for General Purposes acting for the division or place for which he shall have been so assessed by error or mistake as aforesaid, for the purpose of being relieved from such double assessment, and the said Commissioners, on due proof thereof to their satisfaction, shall cause such assessment, or such part thereof as shall be a double charge as aforesaid, to be vacated,² and which proof may be either by a certificate of the assessment made on the party, under the hands of the Commissioners by whom he shall have been rightly assessed according to the directions of this Act for the matter or cause in question, certifying that such matter or cause is included

¹ See ss. 41, 42, 51, and 53.

² As to vacating double assessments, see also 6 & 7 Vict. c. 24, s. 8 (post).

in an assessment made by them on the same party, on the same account, and for the same year, or by other lawful evidence given of those facts on the oath of any credible witness; and whenever it shall be proved to the satisfaction of the Commissioners of Stamps and Taxes¹ that any such double assessment as aforesaid hath been made, and hath not been vacated, and that payment hath been made of both assessments, it shall be lawful for the said Commissioners of Stamps and Taxes¹ to order and direct the Receiver General of Stamps and Taxes,¹ or any officer for receipt, to repay to the party the sum so erroneously and doubly assessed upon him, and paid as aforesaid.

As to Collection and Payment.

172. And be it enacted, That the respective Commissioners executing this Act in relation to any of the duties hereby granted shall, within one calendar month after the first day of hearing appeals, all appeals then made being first determined,² issue out and deliver to the respective collectors duplicates of the assessments of the aforesaid duties charged at the respective rates mentioned in the respective schedules of this Act, together with their warrants,³ as directed by the said several Acts relating to the duties of Assessed Taxes⁴ for the speedy and effectual levying and collecting of the said duties assessed under this Act, as the same shall become payable, by quarterly instalments, as herein directed,⁵ dis-

Commissioners to issue duplicates of assessments to collectors with warrants to collect the same.

¹ Now Inland Revenue.

² The assessments and warrant cannot be given out for collection until the appeals are disposed of (per Jervis C. J., in delivering judgment in *Kepp v. Wiggett*, 10 C. B. at p. 51;) and, per Maule J.: 'The Act does not intend that there shall be any collection until the time for appealing has expired.'

³ Until empowered by the receipt of the duplicate assessments and warrant from the Commissioners, a collector is not authorized to receive or to enforce payment of any sums assessed; he has no authority lawfully to receive them, so as to bind the Crown: before that time he can have no legitimate means of knowing what amounts he was charged to collect. *Kepp v. Wiggett*, 10 C. B. 35.

⁴ As to the delivery of duplicates of assessments and warrants, see 43 Geo. 3, c. 99, s. 12, and 48 Geo. 3, c. 141, No. III., Rule 7, post, Appendix I.

⁵ See s. 176, as altered by subsequent legislation.

tinguishing the amount charged under each of the said schedules :

Provided always, that all such duties as shall be assessed or charged under any of the provisions of this Act, if not paid, levied, or collected according to the directions herein mentioned, shall be recoverable as a debt to the Queen's Majesty, with full costs of suit, and all charges and expenses attending the same ; and when so recovered the said duties shall be paid to the proper officer for receipt, in aid of the parish or place answerable for the same.¹

Parents and guardians liable for infants, and executors for persons dying.

173. And be it enacted, That where any person chargeable with the duties hereby made payable as aforesaid shall be under the age of twenty-one years, or where any person so chargeable shall die, in every such case the parents, guardians, or tutors of such infant, upon default of payment by him, and the executors and administrators of the persons so dying, shall be and are hereby made liable to and charged with the payments which the said infant ought to have made, or the person so dying was chargeable with ; and if such parents, guardians, or tutors, or such executors or administrators, shall neglect or refuse to pay as aforesaid, it shall be lawful to proceed against them in like manner as against any other person making default of payment of the said duties ; and all parents, guardians, or tutors making payment as aforesaid shall be allowed every sum paid for such infants in their accounts, and all executors and administrators shall be allowed to deduct all such payments out of the assets of the person so dying.

Parish to be answerable for collectors in England.

174. And be it enacted, That in England the parish or place in which any assessment shall have been made of the duties granted by this Act under any of the schedules marked respectively (A.), (B.), or (D.), shall be answerable for the amount of the duties which shall have been so charged in such parish or place, and for the said duties being duly demanded of the respective persons charged therewith, according to the regulations contained in the said Acts relating to the duties of Assessed Taxes,² by the collector appointed for

¹ See s. 174.

² See 43 Geo. 3, c. 99, ss. 12, 33, 37.

such parish or place, and also for such collector duly paying the sums by him received to the proper officer for receipt of the said duties according to such regulations ;¹

And any of the arrears of the said duties by this Act granted, caused by or arising from any neglect, default, or failure of any collector for which any parish or place shall be answerable as aforesaid, shall be assessed within or upon such parish or place as soon after such default shall be discovered as conveniently can be done, and shall be charged on the amount of the assessment which shall be made for the same duties in the year commencing from the fifth day of April preceding the time of making such re-assessment, by duly apportioning the amount of such arrear amongst the several persons assessed in that year in the assessment of the same duties on which such arrear shall have accrued, according to the amount of each person's assessment therein, as nearly as the case will admit, and by the like rules, methods, and directions by which the original assessment was made, to be raised and levied in such manner as any assessment may be by virtue of this Act raised and levied under the regulations of the said Acts respectively.

175. And be it enacted, That if it shall happen that this Act shall not be executed previous to the time appointed for the payment of the first or any subsequent instalment of the said duties, or within the year of assessment, it shall be lawful for the Commissioners executing this Act who shall have made or allowed any assessment after the period appointed for any such payment, which they are hereby declared to be competent to do, from time to time, when and as the same shall be necessary, to settle and adjust at what time and in what proportions any instalment, of which the time for payment shall then have elapsed, shall be paid, in such manner as to them shall appear just and reasonable, regard being had to the number of days appointed for the payment of instalments then to come (if any) in the year of making the assess-

Arrears assessed.

Commissioners to adjust times of payment, if the appointed days are elapsed ; and sums to be paid, not less than the amount of two instalments on each day.

¹ For rules and directions for paying to the Receiver General, and accounting for the duties received by the collectors, see 48 Geo. 3, c. 141, No. V. See also, as to failure of collectors, 3 Geo. 4, c. 88, No. II., Rules, &c.

ment; provided that on or before every quarterly day of payment as herein mentioned,¹ after the making of such assessment in the same or any subsequent year, the said Commissioners shall direct at least the amount of two quarterly payments to be made, until all arrears, either for that or any former or subsequent year, shall have been completed.

Assess-
ments to be
for one year
payable
by four in-
stalments.

176. And be it enacted, That every assessment to be made under this Act, within the year appointed for making the same, shall be deemed to be for the current year, and shall be in force for such year; and every assessment made after the expiration of any year in which the same ought to have been made shall be deemed to be for the whole of the year current when the assessment ought to have been made, and such year shall commence from the fifth day of April one thousand eight hundred and forty two, for the first assessment, and for every subsequent assessment during the continuance of this Act from the fifth day of April in such year;

And the said duties which shall be charged in England, except where the same shall be detained and stopped at the respective offices,² shall be payable in each year by four quarterly instalments,³ at the times following: *videlicet*, on or before the twentieth day of June for the first quarterly instalment, on or before the twentieth day of September for the second quarterly instalment, on or before the twentieth day of December for the third quarterly instalment, and on or before the twentieth day of March for the last quarterly instalment, in each year; and in Scotland the said duties shall be payable by two half-yearly instalments³; *videlicet*, on or before the twentieth day of September for the first half-yearly instalment, and on or before the twentieth day of March for the last half-yearly instalment; the payment

¹ See s. 176.

² See s. 158.

³ The duties in Scotland were made payable on or before the first day of January in every year by 20 & 21 Vict. c. 28, s. 2; and, by 32 & 33 Vict. c. 14, s. 8, 'the provisions made by any Act relating to the duties of income tax for the collection and payment in quarterly instalments of the said

thereof for the first assessment to be regulated as to the proportion of the sums and times of payment by the respective Commissioners pursuant to the directions herein contained.

177. And be it enacted, That if any person shall come into any parish or place wherein such person shall not have been before charged to the said duties contained in any of the said schedules for the same year, the assessor or collector, or any inspector or surveyor, shall give or leave notice in writing to or for such person to make out and deliver within fourteen days next ensuing the day of giving such notice, a declaration in writing, signed by him with his own proper name, which shall specify the name of the parish or place and county wherein such person shall have been assessed as aforesaid for such year, and also to produce the certificate of such assessment, or in default thereof to deliver a statement for the purpose of being assessed in such parish or place; and if any such person as aforesaid shall neglect or refuse to make out and sign and deliver such declaration or statement as aforesaid, within the time before mentioned, or shall make any false or untrue return therein in any particular thereof, he shall forfeit a sum not exceeding twenty pounds;

If persons come to reside in any parish in which they have not been before charged, the assessor to give them notice to declare where they were charged, or to deliver a statement for the purpose of being assessed.

And when in any case it shall not appear in the assessment of any parish or place for that year that any person residing or being therein shall have been assessed to the said duties in the same parish or place, then and in such case it shall be lawful for the respective Commissioners acting for the said district, and they are hereby required to proceed in manner before directed, to assess such person to the said several duties, in like manner in every respect as if such person had been resident in such parish or place at the time

Penalty on persons neglecting to deliver such statement.

duties, except such as are payable by way of deduction, or are assessable in respect of railways, are repealed, and the duties of income tax, except such as are payable by way of deduction, or are assessable as aforesaid, assessed in England or Ireland for the year commencing on the sixth day of April, 1869, and ending on the fifth day of April, 1870, shall be payable on or before the first day of January, 1870; and the duties of income tax (except as aforesaid) in every subsequent assessment in England and Ireland, are made payable on or before the first day of January in each year. See post, p. 316.

of the publication of notices as directed by this Act,¹ unless such person shall prove to their satisfaction that he hath been duly charged in some other parish or place, and hath paid or satisfied the duties so charged;

Persons removing out of a parish or place, without first discharging the assessment, or not leaving sufficient goods to satisfy the arrear, subject to penalty.

Arrears to be levied by distress in the district where the party resides; and if not so levied or collected, to be recovered as a debt to Her Majesty.

And if any person, before or after notice given to return a statement as aforesaid, shall remove out of such parish or place without returning such statement, or before an assessment shall be made on him, with intent to evade an assessment, or if any person being assessed to the said duties shall remove out of the parish or place where he shall have been assessed to the said duties without first paying or discharging all the said duties charged upon him which shall then be due and payable, or without leaving in such parish or place sufficient goods and chattels whereon the said duties in arrear may be raised and levied, and the same shall remain in arrear and unpaid for the space of twenty days after the time appointed by this Act for payment thereof, every such person shall forfeit (over and above the said duties so left unpaid as aforesaid) the sum of twenty pounds; and in every such case, and also in every case where any person shall reside in any other parish or place than that in which the assessment or charge shall be made on him in pursuance of this Act, and the same shall be in arrear and unsatisfied in the whole or in part, it shall be lawful for the Commissioners of the district in which such assessment or charge shall have been made, to certify to the Commissioners of the district within which such person shall reside, the amount of the assessment or charge made upon such person, and remaining in arrear and unpaid as aforesaid, and such last-mentioned Commissioners shall thereupon cause the whole of the duty so remaining in arrear and unpaid as aforesaid to be raised and levied, by and under their warrant, together with the costs and charges attending the same; provided that if no such certificate and warrant as aforesaid shall be made and issued, or the whole of such arrear of duty, and costs and charges, as aforesaid, shall not be levied or collected in

¹ As to the publication of notices, see s. 47.

manner aforesaid, the same shall be recoverable as a debt to Her Majesty, together with full costs of suit, and all charges and expenses attending the same.

178. And be it enacted, That if any person who ought to be charged as directed by this Act shall, by fraudulently changing or having changed his place of residence, or by fraudulently converting or having converted his property, or any part thereof, or by fraudulently releasing, assigning, or conveying, or having fraudulently released, assigned, or conveyed, the same or any part thereof, or by making and delivering any such statement or schedule as aforesaid which shall be false or fraudulent, or having any property chargeable as aforesaid, shall fraudulently convert or shall have fraudulently converted the same or any part thereof, by altering or having altered any security with relation to such property, or by fraudulently rendering or having rendered the same or any part thereof temporarily unproductive, in order that such person may not be charged for the same or any part thereof, or by any falsehood, wilful neglect, fraud, covin, art, or contrivance whatsoever used or practised, shall not be charged and assessed according to the true intent and meaning of this Act, every such person shall, on proof thereof before the said respective Commissioners for General Purposes acting for the district wherein such person shall be chargeable, be charged and assessed treble the amount of the charge which ought to have been made on such person if no such charge shall have been made; and if any such charge shall have been made which shall be less than the charge which ought to have been made on such person, then such person shall be assessed and charged, over and above such former charge, treble the amount of the difference between the sum with which such person shall have been charged and the sum with which he ought to have been charged, to be added to such assessment, and applied as in other cases as aforesaid.

Penalty on persons fraudulently changing their residence, or converting property, or delivering false statements, or guilty of other fraud.

179. And be it enacted, That no receipt, certificate of payment, contract of composition, affidavit, appraisalment, or

Receipts and other documents

exempted
from stamp
duty.

Persons
giving false
evidence,
or swearing
falsely,
liable to
the penal-
ties of
perjury.

Indict-
ments may
be tried in
the county
where the
affidavit
was ex-
hibited.

Punish-
ment of
persons
guilty of
forging or
altering
certificates
or receipts
given
under this
Act.

Prescribing
the evi-
dence to be

valuation made or given in pursuance and for the purposes of this Act, shall be liable to any stamp duty.¹

180. And be it enacted, That if any person, upon any examination on oath or affirmation, or in any affidavit, deposition, or affirmation authorized by this Act, shall wilfully and corruptly give false evidence, or shall wilfully and corruptly swear or affirm any matter or thing which shall be false or untrue, every such person so offending, and being thereof duly convicted, shall be subject and liable to such pains and penalties as by the laws in force persons convicted of wilful and corrupt perjury are subject and liable to; and any indictment or information for perjury committed in any such affidavit, deposition, or affirmation as aforesaid, whether the same shall be taken or made within Great Britain or without, shall and may be laid, tried, and determined in the county where such affidavit, deposition, or affirmation shall be exhibited to the Commissioners in pursuance of this Act.

181. And be it enacted, That if any person shall forge, counterfeit, or alter, or cause or procure to be forged, counterfeited, or altered, or knowingly or wilfully act or assist in forging, counterfeiting, or altering, any certificate of the Commissioners of Stamps and Taxes,² or of any other Commissioners acting in the execution of this Act, or any certificate or receipt which the cashier of the Bank of England, or the Receiver General of Stamps and Taxes,² or any officer for receipt, is by this Act authorized to give on the receipt of any money payable under this Act, or shall utter any such forged, counterfeited, or altered certificate or receipt as aforesaid, with intent to defraud Her Majesty, or any body politic or corporate, or any person whomsoever, every person so offending, and being thereof lawfully convicted, shall be adjudged guilty of felony, and shall be transported for a term not exceeding fourteen years.

182. And be it enacted, That if upon the trial of any indictment, information, suit, or prosecution whatsoever, or

¹ As to the exemption from stamp duty of collectors' bonds, see 43 Geo. 3, c. 99, s. 13, and s. 3 of this Act.

² Now Inland Revenue.

in any proceeding relative thereto, under and by virtue of this Act or the said Acts herein-before recited or referred to, or for anything done in pursuance of this Act, or for any offence committed against this Act, or in any matter arising out of this Act, or on occasion thereof, any question shall arise whether any person be or have been or was a Commissioner or officer of or for the said duties hereby granted, or commissioned or appointed to act as such, then and in every such case proof may be made and admitted that such person was reputed to be or had acted as such Commissioner or officer, or acted under such commission or appointment, at the time respectively when the act, matter, or thing in controversy upon such trial or other proceeding shall happen to have been done or committed, or omitted to have been done or performed, without producing or proving the particular commission, appointment, nomination, or other authority whereby such Commissioner or officer was constituted and appointed; and that in every such case such proof shall be deemed and taken, by all Judges, Justices, or Commissioners before whom any such trial or proceeding shall be had, to be good and legal evidence, unless by other evidence the contrary shall be made to appear; any law or usage to the contrary thereof notwithstanding.

received in
court of
persons
being Com-
missioners
or officers.

183. And be it enacted, That the several assessors and collectors shall have threepence in the pound for what money of the several duties by this Act granted the several collectors shall pay to the proper officers for receipt, to be divided in each separate collection between the said assessors and collectors in equal proportion;

Allowance
to assessors
collectors,

And for the careful writing and transcribing the said assessments, warrants, estreats, and duplicates in due time, and for the due, speedy, and effectual executing all matters and things directed to be performed under the said Commissioners, and for the bearing and sustaining all incidental expenses attending the execution of this Act, under the direction of the said respective Commissioners in their several districts, the clerk of the respective Commissioners¹ who

clerks, and
other
persons.

¹ New provisions as to allowances to clerks were enacted by the 16 & 17

shall perform the duties of his office within the respective times limited by this Act, and shall have borne and sustained such incidental expenses, shall, by warrant under the hands of the said Commissioners, have and receive from the respective officers for receipt twopence in the pound of all such monies of the said several duties as shall be assessed in or by virtue of such warrants or certificates; and the clerk who shall not have borne and sustained such incidental expenses shall, by like warrant, have and receive one penny in the pound of all such monies as aforesaid, provided this Act be carried into execution in due time and in an effectual manner for the district in which he shall be appointed the clerk, and all warrants or estreats be made, and the duplicates be delivered to the proper officer for receipt, and into the head office for Stamps and Taxes¹ as aforesaid, within the times limited by this Act, and not otherwise;

And no person shall, under any pretence whatever, be entitled to any part of the reward hereby given to such clerk, except the assistant (if any) to such clerk, whose compensation shall be apportioned and settled by the respective Commissioners; nor shall such clerk, under any pretence whatever, demand, take, or receive any fee, gratuity, or perquisite, for any matter or thing to be done by him by virtue and under the authority of this Act from any person other than the proper officer for receipt, in manner aforesaid:

Provided always, that no such compensation shall be made to any assessor or collector, in respect of any sum detained or stopped under the authority of this Act, or paid into the Bank of England, or in respect of any sums paid by the respective parties into the said Bank, nor to any receiver, nor to any of the persons or corporations intrusted with the payment of annuities, dividends, and shares paid out of any public revenue of Great Britain, or elsewhere, as aforesaid, other than such sum as shall be directed to be paid to such collectors, receivers, corporations, or persons aforesaid by the

Vict. c. 34, s. 57. These, however, were subsequently repealed, and other allowances granted in lieu thereof by 19 & 20 Vict. c. 80, s. 2.

¹ Now Inland Revenue.

warrant of the Commissioners of Her Majesty's Treasury, for their pains and care in executing this Act:

Provided also, that it shall be lawful for the said Commissioners of Her Majesty's Treasury to cause such further allowance to be made to such clerk as aforesaid, who shall have faithfully performed his duty under this Act, and shall have borne and sustained such incidental expenses as aforesaid, of any sum, not exceeding one penny in the pound on the amount of such part of the gross assessment as shall have been discharged on occasion of claims for exemption made and allowed under this Act on the ground of income, as they shall, on consideration of the extent and population of the district, and the number of such claims, think proper to direct, and the certificate of the Commissioners of Stamps and Taxes¹ shall be an authority to the officers for receipt respectively to pay such further allowance.

Further allowance to clerk.

184. Provided always, and be it enacted, That no neglect or omission to pay within any limited period the duties assessed under the authority of this Act in respect of any house or other building shall prevent any person from being admitted or retained on the register or list of persons entitled to vote in the election of a Member or Members to serve in Parliament for any city or borough, or from voting at any such election.

Non-payment of duties not to disqualify from voting at elections for Members of Parliament.

185. And be it enacted, That all pecuniary penalties imposed by this Act shall and may be sued for, recovered, and applied in such manner and form as is directed in regard to the pecuniary penalties imposed by the said Acts respectively passed in the forty-third year of the reign of King George the Third relating to the duties of Assessed Taxes, the regulations whereof are hereby made applicable to the duties granted and the penalties imposed by this Act;² and that in any action, suit, or proceeding, by or on the behalf of Her Majesty, for the recovery of any such duties or penalties respectively granted or imposed by this Act, such duties and

Recovery of penalties and duties.

¹ Now Inland Revenue.

² See 43 Geo. 3, c. 99, ss. 62 (now repealed), 63, 64. See, however, as to the application of penalties under Inland Revenue Acts, 31 & 32 Vict. c. 124, s. 1.

penalties respectively shall be recoverable, with full costs of suit, and all charges and expenses attending the same :

Provided always, that wherever by this Act any increased rate of duty is imposed as a penalty, or as part of or in addition to any penalty, every such penalty and all such increased rate of duty may be added to the assessment, and be collected and levied in like manner as any duties included in such assessment may be collected and levied.

Monies arising from the duties to be paid into the Bank of England and transferred to the credit of the Exchequer.

186. And be it enacted, That all monies arising from the duties hereby granted (the necessary charges of raising and accounting for the same excepted) shall be paid into the Bank of England to the credit of an account, in the name of the Receiver General of Stamps and Taxes,¹ to be opened and kept for that purpose, distinct and apart from all other monies, and shall be transferred to the credit of Her Majesty's Exchequer, in such manner, at such times, and under such authority, rules, and regulations, as are or may be appointed or made with regard to any other monies arising from duties under the care or management of the Commissioners of Stamps and Taxes :

Treasury to settle allowances for Commissioners surveyors, and other officers, and to discharge incidental expenses.

Provided always, that out of the monies from time to time to arise from the said duties it shall be lawful for the Commissioners of Her Majesty's Treasury to settle and appoint such salaries and allowances for the service, pains, and labour of the Commissioners for Special Purposes, inspectors, surveyors, and other officers to be employed in the execution of this Act, and otherwise in relation thereto, and also to discharge such incident charges and expenses attending the execution of this Act, as the said Commissioners of Her Majesty's Treasury shall think fit and reasonable in that behalf.

No person to be exempt by letters patent

187. And be it enacted, That no letters patent granted by Her Majesty or any of Her Royal Progenitors, or to be granted by Her Majesty, to any person, city, borough, or town corporate within this realm, of any manner of liberties, privileges, or exemptions from subsidies, tolls, taxes, assessments, or aids, nor any statute granting any salary, annuity, or pension to any person free of any taxes, deductions, or

[or by statute].

¹ Now Inland Revenue.

assessments,¹ shall be construed or taken to exempt any person, city, borough, or town corporate, or any of the inhabitants of the same, from the burden and charges of any of the duties granted by this Act;

And all *non obstantes* in such statutes or letters patent made or to be made in bar of this Act are hereby declared to be void and of none effect; any such statutes, letters patent, grants, or charters, or any clause of *non obstante*, or other matter or thing therein contained, or any law or statute, to the contrary notwithstanding.

188. And be it enacted, That every provision in this Act contained, and applied to the duties in any particular schedule, which shall also be applicable to the duties in any other schedule, and not repugnant to the provisions for charging, ascertaining, or levying the duties in such other schedule, shall, in charging, ascertaining, and levying the same, be applied as fully and effectually as if the application thereof had been so expressly and particularly directed; anything herein contained to the contrary notwithstanding.

Provisions applied to any particular schedule may extend to another schedule in charging the duty.

SCHEDULE (F.)

189. And be it enacted, That the schedule hereinafter mentioned, marked (F.), shall be deemed a part of this Act, as if the same had been inserted under a special enactment; provided that the several oaths² therein mentioned shall be deemed and understood and taken to refer only to the duties contained in Schedule (D.) as aforesaid.

Schedule (F.) to be deemed part of this Act.

Form of an oath or affirmation to be taken by the Commissioners for the purposes of this Act, and by Additional Commissioners, and Commissioners for Special Purposes, acting in the execution thereof, in respect of the duties contained in Schedule (D.)

¹ Such as, for instance, the Act granting an annuity to the Duke of (then Viscount) Wellington—50 Geo. 3, c. 8 (see s. 5); and the similar Annuity Acts for the Royal Princes and Princesses—the Duke of Cambridge and the Princess Mary—13 & 14 Vict. c. 77 (see s. 1), Princess Alice—24 Vict. cap. 15, Princess Helena—29 Vict. c. 7 (see s. 1), Prince Alfred—29 Vict. c. 8 (see s. 1), &c. &c.

² Now declaration. See the Promissory Oaths Act, 1868 (31 & 32 Vict. c. 72).

Oath to be taken by Commissioners acting in respect of the duties contained in Schedule (D.)

‘ I A.B. do swear [*or affirm, as the case may be*], That I will truly, faithfully, impartially, and honestly, according to the best of my skill and knowledge, execute the powers and authorities vested in me by an Act passed in the _____ year of the reign of Queen Victoria, intituled [*here set forth the title of this Act*], and that I will exercise the powers intrusted to me by the said Act in such manner only as shall appear to me necessary for the due execution of the same; and that I will judge and determine upon all matters and things which shall be brought before me under the said Act without favour, affection, or malice; and that I will not disclose any particular contained in any schedule or statement delivered with respect to any duties charged under the provisions and regulations relating to Schedule (D.) of the said Act, or any evidence or answer given by any person who shall be examined, or shall make affidavit, deposition, or affirmation respecting the same, in pursuance of the said Act, excepting in such cases and to such persons who shall be sworn to the due execution of this Act, and where it shall be necessary to disclose the same for the purposes of the said Act, or to the Commissioners of Stamps and Taxes, or in order to or in the course of a prosecution for perjury committed in such examination, affidavit, deposition, or affirmation.

‘ So help me GOD.’

Form of oath or affirmation to be taken by Inspectors and Surveyors as aforesaid.

Oath to be taken by Inspectors and Surveyors.

‘ I A.B. do swear [*or affirm*], That in the execution of an Act passed in the _____ year of the reign of Queen Victoria, intituled [*here set forth the title of this Act*], I will examine and revise all statements, schedules, and declarations delivered within my district, and in objecting to the same I will act according to the best of my information and knowledge, and that I will conduct myself without favour, affection, or malice, and that I will exercise the powers intrusted to me by the said Act in such manner only as shall appear to me to be necessary for the due execution of the same or as I shall be directed by the Commissioners of

‘ So help me GOD.’

‘ So help me GOD.’

' I A.B. do swear [or affirm], That in the execution of an Oath for
' Act passed in the year of the reign of Queen Collectors
and officers
for receipt.

‘ Victoria, intituled *An Act [here set forth the title of this Act]*,
 ‘ I will not disclose any assessment or the amount of any
 ‘ sum paid or to be paid by any individual under the said
 ‘ Act, or the books of assessment which shall be delivered to
 ‘ me in the execution of the said Act, with respect to any
 ‘ duties charged under the provisions and regulations rela-
 ‘ ting to Schedule (D.) of the said Act, except in such cases
 ‘ and to such persons only who shall be sworn to the due
 ‘ execution of the said Act, and where it shall be necessary
 ‘ to disclose the same for the purposes of the said Act, or to
 ‘ the Commissioners of Stamps and Taxes, or in order to or
 ‘ in the course of a prosecution for perjury committed in
 ‘ relation to the said duties.

‘ So help me GOD.’

Form of oath or affirmation to be taken by a Clerk or
 Clerk’s Assistant to the Commissioners aforesaid.

Clerk’s
 Oath.

‘ I *A.B.* do swear [*or affirm*], That I will diligently and
 ‘ faithfully execute the office of a Clerk [*or Assistant Clerk,*
 ‘ *as the case may be*], according to an Act passed in the
 ‘ year of the reign of Queen Victoria, intituled
 ‘ *An Act [here set forth the title of this Act]*, to the best of
 ‘ my knowledge and judgment; and that I will not disclose
 ‘ any particular contained in any statement, declaration, or
 ‘ schedule, with respect to the duties charged under the pro-
 ‘ visions and regulations relating to Schedule (D.) of the said
 ‘ Act, or any evidence or answer given by any person who
 ‘ shall be examined, or shall make affidavit, deposition, or
 ‘ affirmation respecting the same, except in such cases and to
 ‘ such persons only who shall be sworn to the due execution
 ‘ of the said Act, and where I shall be directed so to do
 ‘ by the regulations of the said Act, or any two or more of
 ‘ the Commissioners under whom I act, or of the Commis-
 ‘ sioners of Stamps and Taxes, or in order to and in the
 ‘ course of a prosecution for perjury committed on such ex-
 ‘ amination, affidavit, deposition, or affirmation.

✱

‘ So help me GOD.’

SCHEDULE (G.)

190. And be it enacted, That the Schedule marked (G.), with the rules and directions therein contained, shall, in making returns of the amount of annual value or profits on which any duty is chargeable under this Act, so far as the same are respectively applicable to the case of each person, corporation, company, or society described or mentioned in this Act, on behalf of themselves, and also of others for whom they act in any of the characters described in this Act, or herein-after mentioned, be observed by each such person, corporation, company, or society, or by his or their agents or officers, in the cases where such agents or officers are authorized to make such returns.

Schedule (G.), and the rules therein, to be observed in executing the Act.

I.—By every occupier of lands, tenements, hereditaments, or heritages throughout Great Britain,¹ to be charged under Schedules (A.) and (B.) or either of them.

Sched. (G.) Rules.

A statement of the rent and annual value, or the annual value, as the case shall require, of all lands, tenements, and hereditaments, or heritages, occupied in every parish or place, distinguishing the proportions in each parish or place, and estimating separately such as are occupied as owner or tenant and also such as are chargeable by the rent or annual value, or on the amount of profits; and also estimating separately the rent or annual value chargeable in respect of the property, and the amount chargeable in respect of the occupation, distinguishing the same as follows; (*videlicet*,)

By occupiers of lands, &c. charged under Schedules (A.) and (B.)

Lands and tenements occupied as owner:

Lands and tenements let at rackrent within seven years:

Lands and tenements let at rackrent before the period of seven years, with the rent and annual value thereof estimated separately:

Lands and tenements let, but not at rackrent, with the rent and annual value thereof estimated separately:

¹ Now the United Kingdom. See 16 & 17 Vict. c. 34, s. 5.

The amount at which such lands and tenements are rated to the poor :

The amount of the composition, rent, rentcharge, or annual payment paid in the preceding year to the rector or vicar or other person, for tithes of the above lands and tenements :

The amount of each deduction claimed in respect thereof, and stating if tithe free, in part or in the whole, and the amount of any modus for tithes or real composition.

By lay impropriators and ecclesiastical persons under Schedule (A.)

II.—By every lay impropriator, and by every ecclesiastical rector, vicar, or other person (describing himself) receiving any tithes in kind, or any payments in right of the church, or by endowment, or in lieu of any tithes, and on all teinds in Scotland, to be charged under Schedule (A.), distinguishing the same as follows :

The amount of the profits from tithes taken in kind for one year, on an average of three years :

The amount of dues and money payments in right of the church, or by endowment, or in lieu of tithes not arising from lands, on the above average :

The amount of compositions, rents, and payments in lieu of tithes arising from lands for the preceding year.

By corporations, &c., under Schedule (A.)

III.—By every person, corporation, or company carrying on any concern herein-after mentioned, or their agents or officers, in the cases authorized to be charged under Schedule (A.)¹

The amount of profits from quarries of stone, slate, limestone, or chalk, in the preceding year :

Of iron works, salt springs or works, alum mines or works, waterworks, streams of water, canals, inland navigations, docks, drains, levels, fishings, rights of markets and fairs, tolls, railways and other ways, bridges and ferries, in the preceding year :

¹ The several and respective concerns described in No. III. of Schedule (A.) of this Act are now charged and assessed to the duties according to the rules prescribed in Schedule (D.) See 29 Vict. c. 36, s. 8, post, p. 311, and see ante, pp. 51-53.

Of mines of coal, tin, lead, copper, mundic, iron, and other mines, on an average of five years.

IV.—By every Lord or Lady of a Manor or other Royalty or tenant of the same. By Lords of Manors.

The amount of all dues and other services or other casual profits (except rents and annual payments) of such manors or royalties, on an average of seven years.

V.—By receiver of any fine paid in consideration of a demise of lands or tenements (except customary) to be charged under Schedule (A.) By a receiver of fines under Schedule (A.)

The amount of such fines in the preceding year, or for such lesser period since the interest thereon commenced, and an estimate of the average value for one year.

VI.—By every person entitled to profits arising from lands, tenements, hereditaments, or heritages, not before stated, to be charged under Schedule (A.) By profits from lands, &c., under Schedule (A.)

The amount, on a fair average, to be allowed by the respective Commissioners.

VII.—By or for every person carrying on any trade, manufacture, adventure, or concern in the nature of trade, to be charged under Schedule (D.) By persons carrying on trade, charged under Schedule (D.);

The amount of the balance of the profits thereof, upon a fair and just average of three years, or for such shorter period as the concern has been carried on.

VIII.—By every person exercising any profession, employment, or vocation, to be charged under Schedule (D.) or exercising professions;

The amount of the balance of the profits, gains, and emoluments thereof within the preceding year.¹

IX.—By every person entitled to profits of an uncertain value not before stated, to be charged under Schedule (D.) or entitled to profits of uncertain values;

The full amount of the profits or gains arising therefrom within the preceding year.

¹ See ante. p. 109. Now, however, the balance of the profits, gains, and emoluments upon a fair and just average of three years. See 16 & 17 Vict. c. 34, s. 48.

or receiving
interest
from
foreign
securities ;

X.—By every person receiving in Great Britain¹ interest from securities out of Great Britain,¹ to be charged under Schedule (D.)

The full amount that has been received, or will be received, as far as the same can be computed in the current year.

or profits
from
foreign
possessions ;

XI.—By every person receiving in Great Britain¹ profits from possessions out of Great Britain,¹ to be charged under Schedule (D.)

The full net amount annually received therefrom, either by remittances, or importation of property, or money or value from property not imported, or on credit, or on account in respect of remittances, property, or value, on an average of the three preceding years.

or any
other pro-
fits charged
under Sched-
ule (D.)

XII.—By every person entitled to any annual profits not falling under any of the foregoing rules, and not charged by any of the other schedules, to be charged under Schedule (D.)

The full amount thereof received annually, or according to the average directed to be taken by the Commissioners on a statement of the nature of such profits, and the grounds on which the amount has been computed, and the average taken to the best of the party's knowledge and belief.

Declara-
tion in
respect of
duty under
Schedule
(D.)

XIII.—Declarations to be delivered in respect of the duty to be charged under Schedule (D.)

First.—Declaration by the precedent acting partner, or by the agent, if none of the partners are resident in Great Britain,¹ of the names of the several partners, their respective residences, and the place of carrying on the trade or concern, or exercising the profession, and the style or description of the firm :

Second.—Declaration by any partner, not being the precedent acting partner, of his being assessed with the firm, describing the same, and the place where the return of the precedent partner was made :

Third.—Declaration which may be made by each partner

¹ Now the United Kingdom.

desirous of being and entitled to be separately assessed, describing the firm, and his proportion of the profits.

XIV.—Statement of profits of any office not chargeable by Commissioners specially appointed in the department where the office is held.

Statement of profits not chargeable where the office is held.

The amount of the salary, fees, wages, perquisites, and profits of office in the preceding year, or on an average of three years, as the case shall require.

The like statement to be delivered to the Commissioners appointed in the department, if required.

XV.—General declaration by each person returning a statement of profits under Schedules (A.) (B.) (D.) or (E.)

General declaration.

Declaring the truth thereof, and that the same is fully stated on every description of property or profits included in the Act relating to the said duties, and appertaining to the party, estimated to the best of his judgment and belief, according to the directions and rules of this Act.

XVI.—List and declaration for facilitating the execution of the Act in relation to the duties chargeable on others.

List and declaration in relation to duties chargeable on others.

First.—List containing the name of every lodger or inmate in any dwelling-house, with the ordinary place of residence of such lodger or inmate, if he shall have any ordinary place of residence elsewhere, at which he is desirous of being assessed :

Second.—List of every person in the service or employ of any master or mistress, whether resident in his or her dwelling-house or not, and the place of residence of those not residing with the master or mistress :

Third.—List to be delivered by every trustee, factor, agent, receiver, guardian, tutor, curator, or committee of the name and place of residence of the person for whom they act in such character, describing him, and the names of them who are joined in trust :

Fourth.—Declaration on whom the duty is chargeable in respect of such trust :

Fifth.—List containing the proper description of every corporation, company, fraternity, fellowship, society, or

trust for which any person is answerable as treasurer, auditor, or receiver, and where any person before described is answerable for the duty to be charged in respect of the property or profits of others, such lists as aforesaid shall be delivered, together with required statements of such profits.

Lists, declarations, &c. in order to obtain exemptions.

XVII.—Lists, declarations, and statements of discharge, or in order to obtain exemptions.

First.—Declaration of the amount of value or property or profits returned, or for which the claimant hath been or is liable to be assessed :

Second.—Declaration of the amount of rents, interests, annuities, or other annual payments, for which the party is liable to allow and deduct the duty, with the names of the respective persons by whom such payments are to be made, distinguishing the amount of each payment :

Third.—Declaration of the amount of interest, annuities, or other annual payments to be made out of the property or profits assessed on the claimant, distinguishing each source :

Fourth.—Statement of the amount of income derived according to the three preceding declarations :

Fifth.—Statement of any payment which the claimant may be liable to make, and out of which he may be entitled to deduct or retain any portion of the duty charged upon him, and of any charge which he may be entitled to make against any other person for any portion of such duty.

What number of Commissioners competent to execute any of the given by this Act.

191. And be it enacted, That wherever by this Act any appointment is directed or authorized to be made, or any act, matter, or thing whatever is required to be done or performed, by the Commissioners of Her Majesty's Treasury, every such appointment, act, matter, and thing may lawfully be made, done, and performed respectively by any three or more of the said Commissioners for the time being ;

And wherever any order, consent, authority, or direction of the said Commissioners of Her Majesty's Treasury is prescribed or required by this Act, every such order, consent, authority, and direction may be signified either under the hands of any three or more of the said Commissioners, or under the hand of one of their secretaries or assistant secretaries ;

And wherever any of the powers and authorities given by this Act are required or directed to be put in execution, or any assessment, warrant, order, precept, notice, certificate, contract of composition, or other document is by this Act or any Act herein recited or referred to, required or directed to be made, signed, or issued by the Commissioners for General Purposes, or the Additional Commissioners, or the Commissioners for Special Purposes, or the Commissioners for Stamps and Taxes,¹ or any other Commissioners acting in the execution of this Act, every such power and authority shall and may lawfully be put in execution, and every such assessment, warrant, order, precept, notice, certificate, contract, or other document shall and may lawfully be made, signed, and issued respectively by any two or more of the said respective Commissioners; provided that where any act, matter, or thing is directed or authorized to be done or performed by or before one of such respective Commissioners, such act, matter, or thing may lawfully be done or performed by or before such one Commissioner, anything herein contained notwithstanding.

192. And be it enacted, That wherever in this Act, with reference to any person, matter, or thing, any word or words is or are used importing the singular number or the masculine gender only, yet such word or words shall be understood to include several persons as well as one person, females as well as males, bodies politic or corporate² as well as individuals, and several matters or things as well as one matter or thing, unless it be otherwise specially provided, or there be something in the subject or context repugnant to such construction;

Construction of the terms used in this Act.

¹ Now Inland Revenue.

² As to the assessment of corporations, see *Attorney-General v. Scott*, 28 Law Times (N.S.) 302. In that case it was held that the income of the corporation of the city of London, including the profits derived from 'renewing fines,' 'profits of markets,' 'corn and fruit metages,' 'brokers' rents,' 'Mayor's Court and other fees,' is liable to income tax; and the proper principle on which deductions are to be allowed, is to take each item or head of income separately, and to assess the income tax upon the net value of such item, after deducting from its gross receipts the costs incurred in earning it; but, semble, no deduction can be allowed in respect of the general expenditure for keeping up the establishment of the corporation.

And that wherever the terms and expressions following occur in this Act they shall be construed respectively in the manner hereinafter directed; (that is to say), that—

The expression 'Her Majesty' shall be construed to mean and include Her Majesty, Her Heirs and Successors;

The expression 'Commissioners of Her Majesty's Treasury' shall mean and include the Commissioners of Her Majesty's Treasury of the United Kingdom of Great Britain and Ireland, or any three or more of them, or the Lord High Treasurer of the said United Kingdom for the time being;

The term 'Affidavit' and the term 'Oath' shall respectively mean and include an affirmation in the case of Quakers or other persons entitled by law to make an affirmation in lieu of an affidavit or oath;

The term 'England' shall mean and include England and Wales and Berwick-upon-Tweed.

Commence-
ment and
continu-
ance of the
Act.

193. And be it enacted, That this Act shall commence and take effect from and after the fifth day of April one thousand eight hundred and forty-two, and, together with the duties therein contained, shall continue in force until the sixth day of April one thousand eight hundred and forty-five, and no longer:

Provided always, that this Act and the said duties shall not then cease with respect to any assessment which ought to have been made before the said last-mentioned day, but which shall not then have been made and completed, nor, with respect to any of the said duties which shall have been assessed and shall then remain unpaid, nor with respect to any penalty before then incurred, the said duties shall not cease in such districts where the assessments for the preceding year shall not have been completed before the said sixth day of April, but that all the powers and provisions of this Act shall continue in force, for making and completing all such assessments as aforesaid, and for levying and recovering the duties so assessed or to be assessed, and all arrears of such duties, and also for re-assessing the same, in default of payment in the manner herein directed, and for the suing for, adjudging, and recovering any penalty which shall have been or may be incurred.

5 & 6 VICTORIA, CAP. 37.

An Act to continue, until the fifth day of April one thousand eight hundred and forty-four, compositions for assessed taxes; and to amend the laws relating to the land and assessed taxes. [30th June 1842.]

3. And whereas divers parishes and places, or parts thereof, in Great Britain, are detached from the main body of the several counties to which they respectively belong; and for the more convenient execution of the Acts relating respectively to the land tax, the duties of assessed taxes, and the duties on profits arising from property, professions, trades, and offices, it is expedient to authorize the execution of the said Acts, in such parishes and places, and parts thereof, respectively, by the Commissioners for putting in force the said Acts in the respective counties, ridings, or shires adjoining or near to which the said parishes or places, or parts thereof, are locally situate: Be it therefore enacted, that from and after the passing of this Act—

Detached parishes and places described in Schedule (A.) transferred to the jurisdiction of Commissioners of Land and Assessed Taxes for the counties in or near to which they are locally situate.

The several parishes and places, and parts of parishes and places, described in the schedule marked (A.) to this Act annexed, shall in all matters and things relating to the assessing, charging, raising, and levying of the land tax, and the duties of assessed taxes, and also the duties on profits arising from property, professions, trades, and offices, be under and subject to the jurisdiction and authority of the Commissioners appointed or to be appointed for putting in execution the Acts relating to the said land tax and to the said duties respectively in and for the several counties, ridings, or shires which are respectively mentioned in the fourth column of the said schedule in conjunction with the names or descriptions of such detached parishes or places, or parts thereof respectively;

And in all other similar cases for which no special provision is hereby made it shall be lawful for the Commis-

Power given to Commissioners of

Stamps and Taxes to transfer the jurisdiction over similar detached parishes and places in cases not specially provided for.

sioners of Stamps and Taxes¹ to order and direct that in all such matters and things as aforesaid any such detached parish or place, or part of a parish or place, as aforesaid, shall be under and subject to the jurisdiction and authority of the Commissioners appointed or to be appointed for putting in execution the said Acts in and for such county, riding, or shire adjoining or near to such detached parish or place, or part thereof, as the said Commissioners of Stamps and Taxes¹ shall name in that behalf.

Commissioners to whose jurisdiction such parishes are transferred to have full power to execute therein the Acts relating to the land tax, assessed taxes, and property tax.

4. And be it enacted, That the Commissioners under whose jurisdiction and authority any such detached parish or place, or part thereof, as aforesaid, is or may be placed, by or in pursuance of this Act, shall have full power and they are hereby authorized to execute and put in force the several Acts aforesaid, and the several powers and provisions thereof for the assessing, charging, levying, and enforcing payment of the land tax and the several duties aforesaid, and otherwise relating thereto, in and throughout any such parish or place, or part of a parish or place, as aforesaid, in as full and ample a manner as the said Commissioners are or may be authorized to execute the said Acts or any of them within the county, riding, or shire for which they have been or may be appointed, anything in any former Act contained, or any usage or practice, to the contrary notwithstanding.

Commissioners of Stamps and Taxes to direct parishes to be added to adjoining or formed into new divisions.

5. Provided always, and be it enacted, That it shall be lawful for the Commissioners of Stamps and Taxes¹ to order and direct that any such detached parish or place, or part of a parish or place, as aforesaid, shall be added to any adjoining or other division or divisions, or be formed into one or more new division or divisions, as the said last-mentioned Commissioners shall think fit.

Sheriffs depute and substitute in Scotland to act as Commissioners for executing the powers of 5 & 6 Vict. c. 85,

7. And whereas an Act was passed in the present session of Parliament, intituled *An Act for granting to Her Majesty duties on profits, professions, trades, and offices, until the sixth day of April one thousand eight hundred and forty-five*: And whereas it is expedient that the sheriff depute and sheriff substitute in each shire or stewartry in Scotland should be

¹ Now Inland Revenue.

Commissioners for putting into execution the said last-recited Act: Be it therefore enacted, That—

by virtue of their offices, without the qualification required by said Act.

The sheriff depute and sheriff substitute in each shire or stewartry in Scotland shall and are hereby directed and required, by virtue of the offices aforesaid, without other qualification¹ or nomination, to act as Commissioners in the execution of the said last-recited Act in the shire or stewartry, or district thereof, for which they are appointed sheriff depute or sheriff substitute respectively, and shall not be liable to any penalty or forfeiture for acting therein as Commissioners without the qualification required by the said last-recited Act; and such sheriff depute and sheriff substitute respectively shall have the same powers, jurisdiction, privileges, and authority as are by the said last-recited Act vested in the Commissioners named and appointed in virtue of the provisions therein contained: Provided always, that before they act as Commissioners aforesaid they shall take the oath or oaths prescribed by the said last-recited Act.²

SCHEDULE (A.) to which this Act refers.

1	2	3	4
Description of detached Parishes or Places, or Parts of Parishes or Places	Counties to which they belong	Counties in which they are locally situate	Counties, the Commissioners for which are to have Jurisdiction over such detached Parishes, Places, or Parts
Part of Shilton Parish	Berkshire	Oxfordshire	Oxfordshire
Eye, commonly called Sonning Eye, and Dunsden, Hamlets in Sonning Parish	Berkshire	Oxfordshire	Oxfordshire
Caversfield Parish	Buckinghamshire	Oxfordshire	Oxfordshire
Part of Maker Parish, in the Tything of Vaulterholme	Devonshire	Cornwall	Devonshire
Stockland Parish	Dorsetshire	Devonshire	Devonshire
Dallwood Township	Dorsetshire	Devonshire	Devonshire
The District of Northamptonshire	Durham	Northumberland	Northumberland
The District of Islandshire, including the Farne Islands and Monkhouse	Durham	Northumberland	Northumberland

¹ As to the qualification for Commissioners in any shire or stewartry in Scotland, see 5 & 6 Vict. c. 35, s. 12, ante p. 15.

² See 5 & 6 Vict. c. 35, s. 38, ante, p. 33.

1 Description of detached Parishes or Places, or Parts of Parishes or Places	2 Counties to which they belong	3 Counties in which they are locally situate	4 Counties, the Com- missioners for which are to have Jurisdiction over such detached Parishes, Places, or Parts
The Parish of Bedlington or Bedlingtonshire . . . Minety Parish . . . Shennington Parish . . . Farloe Chapelry . . . Rochford Parish . . . Litton and Cascob Township Part of Coleshill Hamlet . Part of Everton Parish .	Durham . . Gloucestershire . Gloucestershire . Herefordshire . Herefordshire . Herefordshire . Herefordshire . Huntingdonshire	Northumberland. Wiltshire . . Oxfordshire . Shropshire . Worcestershire . Radnorshire . Buckinghamshire Between Bed- fordshire and Cambridgeshire	Northumberland Wiltshire Oxfordshire Shropshire Worcestershire Radnorshire Buckinghamshire Bedfordshire
Welsh Bicknor Parish . . Boycot Township . . . Lillingston Lovell Parish . Part of Hales' Owen Parish.	Monmouthshire . Oxfordshire . Oxfordshire . Shropshire .	Herefordshire . Buckinghamshire Buckinghamshire Bounded by Wor- cestershire and Staffordshire	Herefordshire Buckinghamshire Buckinghamshire Worcestershire
Holwell Parish, including Buckshaw Tithing . . . North Ambersham and South Ambersham Tythings, in the Parish of Steep	Somersetshire . Hampshire .	Dorsetshire . Sussex . .	Dorsetshire Sussex
Broom Parish . . . Clent Parish . . . Tutnal and Cogley Hamlet . Stretton-upon-Foss Parish, Ilmington Parish, Com- pton Scorpion Hamlet, Whitchurch Parish, Ditch- ford Hamlet	Staffordshire . Staffordshire . Warwickshire . Warwickshire . Wiltshire . Wiltshire . Wiltshire . Wiltshire .	Worcestershire . Worcestershire . Worcestershire . Between Parts of Worcestershire and Gloucester- shire	Worcestershire Worcestershire Worcestershire Worcestershire Berkshire Berkshire Berkshire Berkshire
Part of Wokingham Parish . Hinton Tything, in Hurst Parish	Wiltshire . Wiltshire .	Berkshire . . Berkshire . .	Berkshire Berkshire
Didnam Tything, in Shinfield Parish	Wiltshire .	Berkshire . .	Berkshire
Swallowfield Parish . . . Kingswood Parish . . . Poulton Parish . . . Iccomb Parish . . .	Wiltshire . Wiltshire . Wiltshire . Worcestershire .	Berkshire . . Gloucestershire . Gloucestershire . Between Glou- cestershire and Oxfordshire	Berkshire Gloucestershire Gloucestershire Gloucestershire
Dailsford Parish . . . Oldborough Parish . . . Edvin Loach Parish . . .	Worcestershire . Worcestershire . Worcestershire .	Oxfordshire . Warwickshire . Herefordshire .	Gloucestershire Warwickshire Herefordshire
WALES:			
Carregovah Township . .	Denbighshire .	Between Shrop- shire and Mont- gomeryshire	Montgomeryshire
Part of Glasbury Parish .	Brecknockshire .	Brecknockshire or Radnorshire	Brecknockshire

5 & 6 VICTORIA, CAP. 80.

An Act to grant relief from the duties of assessed taxes in certain cases, and to provide for the assessing and charging the property tax on dividends payable out of the revenue of foreign states.

[5th August 1842.]

2. And whereas by an Act passed in the present session of Parliament¹ for granting to Her Majesty duties on profits arising from property, professions, trades, and offices, it is enacted that the Commissioners for Special Purposes in the said Act mentioned shall be Commissioners, under the regulations of the said Act, for the purpose of assessing and charging the duties thereby made payable on all dividends and shares of annuities payable out of the revenue of any Foreign State to any persons, corporations, companies, or societies in Great Britain² which shall have been or shall be intrusted for such payment to any person, corporation, company, or society whatever in Great Britain³ other than and except the several companies in the said last-recited Act mentioned, and which assessments are thereby directed to be made under and subject to the rules, regulations, and exemptions contained in Schedule (C.) of the same Act;

Recital of
5 & 6 Vict.
c. 85, s. 29.

And whereas it is expedient to provide more effectually for carrying into execution the powers and provisions of the said Act so far as the same relate to the assessing and charging of the said duties on such dividends and shares of annuities as aforesaid;

Be it therefore enacted, That all persons intrusted with the payment of annuities, or any dividends or shares of annuities, payable out of the revenue of any Foreign State³ to any

Persons
intrusted
with the
payment of
foreign
dividends

¹ See s. 29, ante, p. 26.

² Now the United Kingdom, see 16 & 17 Vict. c. 34, s. 5.

³ The provision made by this section for assessing and charging the duties on dividends and shares of annuities payable out of the revenue of any

or annuities shall deliver accounts thereof.

persons, corporations, companies, or societies in Great Britain, or acting therein as agents or in any other character, shall, without further notice or demand thereof, deliver or cause to be delivered into the Head Office for Stamps and Taxes¹ in England an account in writing containing their names and residences, and a description of the annuities, dividends, and shares intrusted to them for payment, within one calendar month after the same shall have been required by public notice in the *London Gazette*, and shall also on demand by the inspector authorized for that purpose by the Commissioners of Stamps and Taxes,¹ deliver or cause to be delivered to him, for the use of the said Commissioners for Special Purposes, true and perfect accounts of the amount of annuities, dividends, and shares payable by them respectively;

Commissioners for Special Purposes to make assessments thereon.

And the said Commissioners for Special Purposes shall make an assessment thereon under Schedule (C.) of the said last-recited Act, at the rate therein prescribed, subject to diminution on occasion of any exemptions to be allowed by the said Commissioners for Special Purposes, giving notice of the amount of such assessments to the respective persons intrusted with such payments, who shall respectively pay the duty on the said annuities, dividends, and shares, on behalf of the persons, corporations, and companies entitled unto the same, out of the monies in their hands, and they shall be acquitted of such payments in like manner, and the like proceedings in all respects shall be had under the said Com-

foreign State, is, by 16 & 17 Vict. c. 34, s. 10, extended to the assessing and charging the duties on all interest, dividends, and other annual payments payable out of, or in respect of, the stocks, funds, or shares of any foreign company, society, adventure, or concern, or in respect of any securities given by or on account of any such company, society, adventure, or concern; the assessments of the duties to be made by the Commissioners for Special Purposes under Schedule (D.) A similar provision as regards the assessing and charging the duties on all interest, dividends, or other annual payments payable out of or in respect of the stocks, funds, or shares of any colonial company, society, adventure, or concern, and in respect of any securities given by or on account of any such colonial company, society, adventure, or concern, is contained in 24 & 25 Vict. c. 91, s. 36.

¹ Now Inland Revenue.

missioners for Special Purposes, as are by the said last-recited Act directed in respect of annuities payable out of the public revenue of the United Kingdom :

Provided always, that the persons intrusted with such payment shall from time to time pay the duty so assessed thereon into the Bank of England, to the account to be kept at the Bank of England with the Receiver General of Stamps and Taxes,¹ as directed by the said Act,² and shall be answerable for such payment, and which duty so assessed shall, in default of such payment, be recoverable against the persons respectively intrusted with such payments, as other duties charged on the parties may be recovered against them ;

And if any person intrusted with the payment of any such last-mentioned annuities, or any dividends or shares thereof, in the manner herein mentioned, or acting therein as agent or in any other character, shall neglect or refuse to deliver an account of his name and residence in the manner herein directed, or, after demand, shall neglect or refuse to deliver an account as aforesaid of the amount of such annuities, dividends, and shares as he is intrusted with the payment of or in the payment of which he shall act as agent or in any other character, he shall forfeit the sum of one hundred pounds, over and above the duty chargeable on such annuities, shares, or dividends.³

¹ Now Inland Revenue.

² See s. 186.

³ Conf. 5 & 6 Vict. c. 35, s. 96, ante, p. 101, the similar enactment in relation to colonial dividends and annuities.

6 & 7 VICTORIA, CAP. 24.

An Act to continue, until the fifth day of April one thousand eight hundred and forty-five, compositions for assessed taxes; and to amend the laws relating to the land and assessed taxes, and also the laws relating to the duties on profits arising from property, professions, trades, and offices. [27th June 1843.]

Proviso in
48 G. 3, c.
99, re-
straining
the putting
in suit
collectors
bonds
repealed.

3. And whereas by an Act passed in the forty-third year of the reign of King George the Third, intituled *An Act for consolidating certain of the provisions contained in any Act or Acts relating to the duties under the management of the Commissioners for the Affairs of Taxes, and for amending the same*,¹ it is enacted, that the persons to be appointed collectors of the duties under the regulations of the last-recited Act shall, if required so to do, give good and sufficient security, by a joint and several bond, with sureties, to and in the names of two or more of the Commissioners appointed for putting in execution the said Act, and with such condition to the said bond for the duly demanding, collecting, and paying over of the said duties by the said collectors as in the said last-recited Act is mentioned; and it is also enacted, that every such bond shall be prosecuted by the Commissioners to whom the same is given on any failure or default of the collectors, subject nevertheless to such proviso as in the said last-recited Act is contained for restraining the putting in suit of such bond against the sureties of the collectors:

And whereas great doubts and difficulties have arisen with relation to the prosecuting of such bonds upon the failure or default of the collectors, and otherwise in the execution of the said last-recited Act, and the other Acts granting duties to be assessed, raised, and levied under the regulations

¹ See 43 Geo. 3, c. 99, s. 13, post, Appendix I.

of the said Act, and it is expedient to remove such doubts, and to facilitate the execution of the said several Acts :

Be it therefore enacted, That so much of the said last-re-cited Act as provides that no such bond as aforesaid shall be put in suit against any surety or sureties for any deficiency other than what shall remain unsatisfied after sale of the lands, tenements, goods, and chattels of such collector or collectors, in pursuance and by virtue of the directions and powers given to the respective Commissioners by the said last-mentioned Act, shall be and the same is hereby repealed.

4. And be it enacted, That upon the trial of any action or suit against the sureties of a collector of any of the duties aforesaid, or of the duties arising from the land tax, upon any bond entered into, either in pursuance of any Act relating to the said respective duties or otherwise, or upon the execution of any writ of inquiry of damages in such action or suit, the production of an account in the handwriting of such collector, or signed by him, of any sum or sums of money collected or received by him for or on account of the said respective duties, or any of them, shall be sufficient proof of the receipt by such collector of every such sum and sums of money therein mentioned on account of the duties given to him in charge for collection ; and that, as well in any such action or suit as aforesaid, as upon all other occasions whatsoever, any schedule delivered upon oath by such collector in pursuance of any such Act as aforesaid, and containing or purporting to contain the names of persons who have made default in payment of the said respective duties, or any of them, and of the sums remaining in arrear, shall be sufficient evidence to charge such collector and his sureties respectively with all other sums of money comprised in the assessment or assessments given to him in charge to collect, and not included in such schedule or previously accounted for and paid over to the proper officer for receipt ; and all such sums not so included in such schedule, or previously accounted for and paid over, shall be deemed to have been collected and received by such collector, and to remain in his hands unpaid and in arrear.

Evidence
against col-
lectors and
their sure-
ties of sums
collected
and not
paid over
by the
collectors.

Costs awarded against Commissioners in actions or suits relating to collectors' bonds to be raised by assessment on the parish.

5. And be it enacted, That where in any action or suit by the Commissioners acting in the execution of the said Acts or of the Acts relating to the land tax, upon any bond entered into, either in pursuance of any such Act or otherwise, the said Commissioners shall, without their own wilful neglect or default, fail to recover a verdict against the defendant or defendants in such action or suit, and costs shall be awarded to the said defendant or defendants, or where in case of any suit in equity being brought against the said Commissioners in relation to any such bond, and they shall be adjudged to pay costs to the plaintiff or plaintiffs in such last-mentioned suit, the said Commissioners shall not be personally liable to the payment of any such costs, but the same shall be defrayed by an assessment upon the inhabitants of the parish or place in relation to which the bond which shall have been the subject of such action or suit shall have been given, and which assessment the Commissioners acting in the execution of the said respective Acts are hereby required and authorized to make, sign, and allow as soon as conveniently may be after such costs shall have been awarded and ascertained; and the said Commissioners shall cause such assessments to be made, collected, levied, and recovered in the same manner as other assessments of costs are by the said recited Act or this Act directed to be made, collected, levied, and recovered, and shall cause the same to be paid over to the person or persons entitled to such costs.

Powers and provisions of Acts relating to the recovery of duties to be put in force for the recovery of costs assessed on the parish.

6. And be it enacted, That all the authorities, powers, and provisions contained in any Act or Acts now in force relating to the recovery of the duties aforesaid, or any of them respectively, either under the warrant of the Commissioners directed to the collectors in their respective districts, or by process from Her Majesty's Court of Exchequer, shall be construed and deemed to be applicable to, and shall be applied, enforced, and put in execution for the levying and enforcing the payment of any sum or sums assessed by the said Commissioners for costs, either under the authority of this Act or of any other Act or Acts relating to the said duties, or any of them respectively.

7. And whereas an Act was passed in the last session of Parliament, intituled *An Act for granting to Her Majesty duties on profits arising from property, professions, trades, and offices, until the sixth day of April one thousand eight hundred and forty-five*, and in the carrying of such Act into execution much difficulty and inconvenience is experienced by reason of doubts as to the districts, parishes, or places in which corporations, companies, societies, and other persons in certain cases ought to be assessed for profits under the several schedules of the said Act, and by reason of their being liable to be assessed for profits under one or more of the said schedules in several districts, parishes, or places: For remedy whereof be it enacted, That—

Commissioners of Stamps and Taxes to direct where parties shall be assessed to the property and income tax in certain cases, 5 & 6 Vict. c. 85.

In any case where any doubt shall have arisen or shall arise as to the district, parish, or place, or district, parishes, or places, in which any corporation, company, society, or person ought to be charged or assessed to the duties granted by the said last-recited Act under any one or more of the schedules of the said Act, and also in any case where any corporation, company, society, or person shall have been charged or assessed, or shall be liable to be charged or assessed, to the said last-mentioned duties, under any one or more of the said schedules, in two or more districts, parishes, or places, it shall be lawful for the Commissioners of Stamps and Taxes,¹ or any two or more of them, and they are hereby authorized and empowered, in any of the several cases aforesaid, to order and direct that such corporation, company, society, or person shall be charged and assessed to the said duties in such district, parish, or place, or districts, parishes, or places, as shall appear to the said last-mentioned Commissioners to be most convenient and proper, and thereupon such corporation, company, society, or person shall be charged and assessed to the said duties according to such order, anything in the said last-recited Act to the contrary notwithstanding.

8. And for the relief of parties who may be double charged For the

¹ Now Inland Revenue.

relief of
persons
doubly
assessed to
the pro-
perty and
income tax.

or assessed¹ to the said last-mentioned duties, be it enacted, That whenever it shall appear to the satisfaction of the Commissioners of Stamps and Taxes² that any corporation, company, society, or person hath been or shall have been, either by any error, mistake, or otherwise, assessed more than once to any of the said duties for the same cause and for the same year, and either in the same district, parish, or place, or in different districts, parishes, or places, it shall be lawful for the said last-mentioned Commissioners, or any two or more of them, to order and direct that the whole or so much and such part of such one or more of the said assessments as shall appear to them the said Commissioners to be a double charge or overcharge as aforesaid shall be vacated and discharged, and thereupon the same shall be by such order vacated and discharged accordingly.

7 & 8 VICTORIA, CAP. 46.

An Act to continue, until the fifth day of April one thousand eight hundred and forty-six, compositions for assessed taxes; and to amend certain laws relating to duties under the management of the Commissioners of Stamps and Taxes.²

[29th July 1844.]

Commis-
sioners of
stamps and
taxes em-
powered to
direct
within
what dis-
tricts and
parishes
privileged
and other
places shall
be rated to
the assessed
taxes and
property
tax.

3. And whereas difficulties have arisen in carrying into execution the several Acts relating to the duties of assessed taxes, and the duties on profits arising from property, professions, trades, and offices, in divers privileged and other places, by reason of doubts as to whether such places are extra-parochial, or included within or forming part of any parish, tithing, or place for which separate assessments of the said duties have been usually heretofore made; for remedy whereof be it enacted, That—

¹ As to relief in case of double assessment, see 5 & 6 Vict. c. 35, s. 171, ante.

² Now Inland Revenue.

It shall be lawful for the Commissioners of Stamps and Taxes,¹ or any two or more of them, and they are hereby authorized and empowered, from time to time, by any order in writing under their hands, to order and direct that any privileged or other place, whether extra-parochial or not, but not being itself an entire parish, shall, for the purposes of assessing, charging, collecting, and levying the said duties respectively, and for all other the purposes of the several Acts aforesaid, be deemed to be within or part of such district or division, and within or part of such parish, tithing, ward, or place respectively, as shall appear to the said Commissioners to be most convenient and proper for the purposes aforesaid, and thereupon such privileged or other place shall be deemed to be within or part of such district or division, and within or part of such parish, tithing, ward, or place, according to such order, for all the purposes aforesaid; and the said respective duties shall be assessed, charged, raised, collected, and levied within such privileged or other place, and upon the occupiers or inhabitants thereof, by or under the authority of the Commissioners appointed or authorized to put in execution the said respective Acts in the district or division, and by the assessors, collectors, or other officers appointed for the parish, tithing, ward, or place within or part of which such privileged or other place shall be by any such order as aforesaid declared or directed to be deemed to be, any law, statute, or usage to the contrary notwithstanding :

Provided always, that it shall be lawful for the said Commissioners of Stamps and Taxes, or any two of them, to revoke any such order, and to substitute any other order in lieu thereof, from time to time as often as it shall appear to the said Commissioners to be expedient so to do :

Provided also, that no such order shall prejudice or affect any assessment of the said respective duties for any year prior to that in which such order shall be made ; but that all such duties assessed and charged for any previous year shall be collected, levied, and recovered by the same persons, under

¹ Now Inland Revenue.

the same authority, and in like manner as they would have been if such order had not been made.

Mode of proceeding to make the assessments of the duties in the year in which any order is made for annexing any privileged or other place to a parish for the purposes of the said Acts.

4. And be it enacted, That where before or at the time of the making of any such order as aforesaid any assessment of the said respective duties or either of them shall have been made for such privileged or other place as aforesaid, or upon the occupiers or inhabitants thereof, in or for the year in which such order shall be made, whether the same shall be a separate assessment for such privileged or other place, or part of or included in the assessment for any parish, tithing, ward, or other place, in case the duties so assessed shall not have been previously paid and discharged, the surveyor of the said duties shall certify the particulars of every such assessment to the Commissioners acting in the execution of the said Acts respectively for the district, and parish, tithing, ward, or place, within or part of which such privileged or other place shall be by such order declared or deemed to be ; and where at the time of the making of any such order as aforesaid no assessment of the said respective duties shall have been made for such privileged or other place as aforesaid, or upon the occupiers or inhabitants thereof, in or for the said year, or in case there shall be any omission of any person, article, matter, or thing in or from any such assessment as last aforesaid which shall have been made, or any insufficient rate or amount of duty charged thereby, it shall be lawful for the surveyor of the said duties to certify in like manner to the said Commissioners the particulars of any assessment which ought to be made upon any occupier or inhabitant of such privileged or other place, and of any increased rate or amount of duty which ought to be charged upon any such occupier or inhabitant ; and in any of the several cases aforesaid the said Commissioners shall cause the particulars so certified to them as aforesaid to be inserted or included in or added to the assessment of the like duties made or to be made for the same year in or for the parish, tithing, ward, or place within or part of which such privileged or other place shall be by such order as aforesaid declared or deemed to be, and shall cause the duties to be as-

essed and charged thereon or in respect thereof according to such certificate, and thereupon the said duties shall be deemed to be part of the last-mentioned assessment for all intents and purposes whatsoever, and shall be collected, received, levied, accounted for, and paid over by the collectors or other persons appointed or to be appointed or authorized to collect, receive, or levy the duties contained in the said assessment, without any further or other warrant or order in that behalf:

Provided always, that every such assessment or charge of duties made in pursuance of such certificate of the surveyor as aforesaid shall be subject to an appeal by the party charged with or liable to the payment of the said duties, upon his giving notice in writing to such surveyor of his intention to appeal against such assessment or charge within ten days after the particulars thereof shall have been notified to such party; and every such appeal shall be heard and determined by the said respective Commissioners within their district at such time and place as they shall appoint for that purpose, of which due notice shall be given to the party assessed or charged as aforesaid. Appeal.

5. And whereas by the said Acts relating to the said respective duties the Commissioners for putting the same in execution respectively are required or directed to hold certain meetings, and to appoint certain officers, and also to do and perform divers other acts, matters, and things, in the execution of the powers and provisions of the said Acts, before or upon certain days or times appointed and prescribed by the said Acts for such purposes respectively: And whereas, in cases where the said Commissioners have omitted to put in execution the powers and provisions of the said Acts within or at the times so appointed and prescribed as aforesaid, doubts have arisen as to the legality of their execution of such powers and provisions at any subsequent period, and it is expedient to remove such doubts; be it therefore enacted, That—

Execution of the powers of the Acts by the Commissioners declared valid, although not within the times prescribed for that purpose.

Where in any case the said respective Commissioners have neglected or omitted, or shall hereafter neglect or omit, to hold any meeting, or to appoint any officer, or to do or perform

any other act, matter, or thing, in the execution of the powers and provisions of the said Acts respectively, within or at the time directed, appointed, or prescribed by the said Acts in that behalf, the holding of such meeting, and the appointment of such officer, and the performance of any such other act, matter, or thing as aforesaid at any other time or times shall, notwithstanding any such neglect or omission, be and be deemed to have been respectively as good, valid, and effectual to all intents and purposes as if the same respectively had been held, made, done, or performed within or at the time and according to the manner and circumstances directed, appointed, or prescribed as aforesaid, any thing in the said Acts contained to the contrary thereof notwithstanding.

Penalty on persons refusing to appear before the Commissioners to be appointed assessors, or submit to be appointed, 104.

6. And whereas by the said Acts relating to the said duties respectively the Commissioners acting in the execution thereof are required to direct their precepts¹ to such inhabitants of each parish, ward, or place, and such number of them, as they shall think most convenient, to be presenters and assessors for such parish, ward, or place, requiring them to appear before the said Commissioners at such place and at such time as they shall appoint, in order that such of the said inhabitants as the said Commissioners shall think proper may be appointed assessors of the said several duties: And whereas it frequently happens that the persons to whom such precepts are directed wilfully disobey the same, whereby the execution of the said Acts is greatly impeded; be it therefore enacted, That—

If any person to whom any such precept as aforesaid shall be directed shall wilfully neglect or refuse to appear before the said respective Commissioners according to the tenor and effect thereof, or, having appeared, shall refuse to submit to be appointed an assessor of the said duties, or of either of them respectively, in the manner and form by the statute in such case directed and provided, every person so offending in any such case as aforesaid shall

¹ See 5 & 6 Vict. c. 35, s. 46, ante, p. 38.

forfeit and pay for every such offence the sum of ten pounds, to be recovered and applied in like manner as any penalty incurred under the said Acts or any of them may be recovered and applied.¹

8 VICTORIA, CAP. 4.²

An Act to continue for three years the duties on profits arising from property, professions, trades, and offices.
[5th April 1845.]

1.—³*[The rates and duties granted by the recited Act (5 & 6 Vict. c. 35) continued for three years.]*

2.—*[The several Acts continued in force.]*

3.—*[Assessments under Schedules (A.) and (B.) for the year 1845 to be in force for three years.]*

4.—*[Power to compound for duties under Schedule (D.) continued.]*

¹ As to the recovery and application of penalties under the income tax Acts, see 5 & 6 Vict. c. 35, s. 185, ante p. 187, and note there.

² Expired, but inserted, in the form given in the text, as are the subsequent Acts granting the duties for a limited period, in order to show the form of annual grant, and preserve an uninterrupted sequence of legislation on the subject.

³ The marginal notes to the sections are printed in italics.

9 & 10 VICTORIA, CAP. 56.

An Act to provide forms of proceedings under the Acts relating to the duties of assessed taxes, and the duties on profits arising from property, professions, trades, and offices in England.

[18th August 1846.]

43 G. 3, c.
99. 1. Whereas by an Act passed in the forty-third year of the reign of King George the Third, intituled *An Act for consolidating certain of the provisions contained in any Act or Acts relating to the duties under the management of the Commissioners for the affairs of taxes, and for amending the same*, the duties of assessed taxes, then under the management of the Commissioners for the affairs of taxes, so far as the same related to England, Wales, and Berwick-upon Tweed, were directed to be assessed, raised, levied, and paid under the regulations of the said Act: And whereas divers Acts of Parliament have from time to time been passed for explaining, altering, or amending the said recited Act and the laws relating to the duties of assessed taxes; and whereas since the passing of the said first-recited Act divers duties of assessed taxes, and duties on profits arising from property, professions, trades, and offices, have from time to time been granted by Parliament, and directed to be assessed, raised, levied, collected, and paid under the rules and regulations of the said first-recited Act, and the several Acts relating thereto, or for explaining, altering, or amending the same; and such of the said several duties as are now in force, and payable to Her Majesty, her heirs and successors, are placed by law under the direction and management of the Commissioners of Stamps and Taxes¹: And whereas in and by the said several Acts herein-before recited, mentioned, or referred to,

¹ Now Inland Revenue.

and other Acts relating to the said respective duties, the Commissioners and officers acting in the execution of the said Acts are required and authorized respectively to make and allow divers assessments, and to make, sign, and issue certain warrants, certificates, notices, and other official documents in the assessing, levying, and collecting of the said duties, and otherwise in relation thereto; and it would tend to promote and facilitate the due and uniform execution of the said Acts if proper forms of proceedings for that purpose were provided and established by law: Be it therefore enacted, That from and after the passing of this Act—

In the assessing, charging, levying, and collecting of the said several duties herein-before mentioned, and on all other occasions in the execution of the several Acts relating to the matters herein-before mentioned, or any of them, in England, it shall be lawful for the respective Commissioners, officers, and other persons acting in that behalf to cause their respective assessments, duplicates, charges, warrants, orders, notices, and other proceedings to be drawn, prepared, and made out according to the several forms contained in the schedule hereunto annexed, or to the effect thereof, *mutatis mutandis*, as the case shall require; and every such assessment, duplicate, charge, warrant, order, notice, or other proceeding which shall be so drawn, prepared, or made out, shall be good and effectual to all intents and purposes whatsoever, without stating the case, or the facts or evidence, in any more particular manner than is required in and by such forms respectively; and no information, summons, conviction, or other preliminary proceeding shall be deemed to be necessary to authorize or justify the making or issuing of any warrant, order, or other proceeding, whereof a form is contained in the said schedule, other than such preliminary proceeding as is recited or mentioned in such form; and the said schedule, and the several forms, rules, and directions therein contained, shall respectively be deemed to be part of this Act.

The forms contained in the schedule to this Act to be used in all proceedings under the Acts relating to the assessed taxes and the property and income tax.

2. Provided always, and be it enacted, That no assessment, charge, warrant, or other proceeding which shall be made,

Proceedings not to

be void or voidable for want of form, or affected by any mistake, &c. therein.

or shall purport to be made, by virtue or in pursuance or in execution of the said several Acts herein-before recited, mentioned, or referred to, or any of them, or of any other Act or Acts relating to the said several duties herein-before mentioned, shall be quashed or deemed to be void or voidable for want of form, or be impeached or affected by reason of any mistake, defect, or omission therein, provided the person or property charged or intended to be charged or affected by any such proceedings be designated therein to common intent and understanding, and such proceeding be in substance and effect in conformity with or according to the intent and meaning of the said Acts.

Construction of terms in this Act or in schedule annexed :

3. And be it enacted, That wherever the terms and expressions following occur in this Act or in the schedule hereunto annexed, and wherever the same terms and expressions respectively shall occur or be used in any form of proceeding to be drawn, prepared, or made out according to the respective forms contained in the said schedule, the said terms and expressions shall be construed to have the meanings herein-after assigned to them respectively; (that is to say,)

‘Duties of assessed taxes, &c.

The several expressions, ‘duties of assessed taxes,’ and ‘duties on profits arising from property, professions, trades, and offices,’ shall respectively mean and include as well the said respective duties as all compositions for the same, and all sums of money which may lawfully be included in or added to any assessment of the said respective duties;

‘Commissioners of assessed taxes.’

The expression ‘Commissioners of assessed taxes’ shall be construed and deemed to mean Commissioners for putting into execution the several Acts relating to the duties of assessed taxes;

‘Commissioners of the property and income tax.’

The expression ‘Commissioners of the property and income tax’ shall be construed and deemed to mean Commissioners for the general purposes of the Act passed in the fifth and sixth years of the reign of Her present Majesty, intituled *An Act for granting to Her Majesty duties on profits arising from property, professions, trades, and offices, until the sixth day of April one thousand eight hundred and forty-five*;

The expression 'Additional Commissioners of the property and income tax' shall be construed and deemed to mean Additional Commissioners for executing the powers of the said last-mentioned Act;

'Additional Commissioners of the property and income tax.'

The expression 'Special Commissioners of the property and income tax' shall be construed and deemed to mean Commissioners for the special purposes of the said last-mentioned Act;

Special Commissioners of the property and income tax.'

The expression 'Commissioners for offices' shall be construed and deemed to mean Commissioners for executing the said last-mentioned Act in relation to the duties chargeable under Schedule (E.) of the same Act, in respect of offices or employments of profit in any court or public department of office, or in any corporate city, borough, town, or place, or in any cinque port;

'Commissioners for offices.'

The term 'oath' shall mean and include an affirmation in the case of Quakers or other persons entitled by law to make an affirmation in lieu of an oath;

'Oath.'

The term 'England' shall mean and include England, Wales, and Berwick-upon-Tweed;

'England.'

The term 'parish' shall mean and include any parish, ward, or place for which a separate assessment of the duties of assessed taxes, or of the duties on profits arising from property, professions, trades, and offices, may lawfully be made, or for which any assessor or collector may be lawfully appointed for the purpose of assessing or collecting the said respective duties;

'Parish.'

And any word or words importing the singular number or the masculine gender only shall respectively be understood to include several persons, matters, and things, as well as one person, matter, or thing, and females as well as males, unless there be something in the subject or context repugnant to such construction.

The SCHEDULE to which this Act refers ;

CONTAINING THE

FORMS of PROCEEDINGS for carrying into execution the several Acts relating to the duties of assessed taxes, and the duties on profits arising from property, professions, trades, and offices ; (that is to say,)

ASSESSORS. ASSESSMENTS.

No.

- 1.—Form of Appointment of Assessors.
- 2-4.¹—
- 5.—Form of Certificate of Assessments of duties under Schedules (A.) and (B.), and of the allowance thereof.
- 6.—Form of Duplicate of First Assessments of duties under Schedules (A.) and (B.)
- 7.—Form of Collector's Appointment and Warrant to be annexed or subjoined to the foregoing Duplicate, Form N^o 6.
- 8.—Form of Certificate of First Assessments of duties under Schedule (D.), and of the allowance thereof.
- 9.—Form of Certificate of Assessments of duties under Schedule (E.), and of the allowance thereof.
- 10.—Form of Duplicate of First Assessments of duties under Schedules (D.) and (E.)
- 11.—Form of Collector's Appointment and Warrant to be annexed or subjoined to the foregoing Duplicate, Form N^o 10.
- 12.—Form of Special Commissioner's Assessments of duties under Schedule (D.)
- 13.—Form of Duplicate of Special Commissioner's Assessments of duties under Schedule (D.)

¹ Nos. 2-4 and the other Nos. omitted in the text relate to assessed taxes and not to income tax. The headings alone of the different forms are given, as the forms themselves are too lengthy for insertion in this volume. Moreover, it has been found necessary or advisable to alter some of the forms in certain particulars, as in effect provided for by this Act.

- 14.—Form of Collector's Warrant to be annexed or subjoined to the foregoing Duplicate, Form N° 13.
- 15.—Form of Certificate of Assessments of duties under Schedule (E.) in respect of public offices, and of the allowance thereof.

ADDITIONAL ASSESSMENTS.

- 19.—Form of Additional First Assessments of duties under Schedules (A.) and (B.), and of the allowance thereof.
- 20.—Form of Duplicate of Additional First Assessments of duties under Schedules (A.) and (B.)
- 21.—Form of Collector's Warrant to be annexed or subjoined to the foregoing Duplicate, Form N° 20.
- 22.—Form of Certificate of Additional First Assessments of duties under Schedule (D.), and of the allowance thereof.
- 23.—Form of Additional First Assessments of duties under Schedule (E.), and of the allowance thereof.
- 24.—Form of Duplicate of Additional First Assessments of duties under Schedules (D.) and (E.)
- 25.—Form of Collector's Warrant to be annexed or subjoined to the foregoing Duplicate, Form N° 24.

SUPPLEMENTARY ASSESSMENTS.

- 29.—Form of Supplementary Assessments of duties under Schedules (A.) and (B.), and of the allowance thereof.
- 30.—Form of Duplicate of Supplementary Assessments of duties under Schedules (A.) and (B.)
- 31.—Form of Collector's Warrant to be annexed or subjoined to the foregoing Duplicate, Form N° 30.
- 32.—Form of Supplementary Assessments of duties under Schedule (D.), and of the allowance thereof.
- 33.—Form of Supplementary Assessments of duties under Schedule (E.), and of the allowance thereof.
- 34.—Form of Duplicate of Supplementary Assessments of duties under Schedules (D.) and (E.)
- 35.—Form of Collector's Warrant to be annexed or subjoined to the foregoing Duplicate, Form N° 34.

RE-ASSESSMENTS.

- 36.—Form of Appointment of Assessors for making a Re assessment of duties pursuant to the Act 5 & 6 Vict. c. 35, s. 174, on the default or failure of the Collector.
- 37.—Form of Certificate of Re-assessment under the Act 5 & 6 Vict. c. 35, s. 174, and of the allowance thereof.
- 38.—Form of Duplicate of Re-assessment under the Act 5 & 6 Vict. c. 35, s. 174.
- 39.—Form of Collector's Appointment and Warrant to be annexed or subjoined to the foregoing Duplicate of the Re-assessment of duties, N° 38.

ASSESSMENTS TO DEFRAY COSTS.

- 40.—Form of Assessor's Appointment for making an Assessment pursuant to the Act 43 Geo. 3, c. 99, s. 70, to defray costs incurred by the Commissioners in actions at law.
- 41.—Form of Certificate of Assessment for raising the Costs incurred by Commissioners in actions at law, and of the allowance thereof.
- 42.—Form of Duplicate of Assessment for Costs incurred by Commissioners in actions at law.
- 43.—Form of Collector's Appointment and Warrant to be annexed or subjoined to the foregoing Duplicate of Assessment, Form N° 42.

CERTIFICATES OF CHARGES AND OF DUTIES IN ARREAR.

- 47.—Form of Surveyor's Certificate of Charges of the duties on profits arising from property, professions, trades, and offices, for Supplementary Assessment.
- 48.—Form of Oath of Service of Notices of Charges, to be subjoined to the foregoing Certificate, Form N° 47.
- 49.—Form of Allowance by the Commissioners of Surveyor's Certificate of Charges, Form N° 47.
- 52.—Form of Certificate under the Act 5 & 6 Vict. c. 35, s. 177, as to Duties in arrear.

- 53.—Form of Warrant to be annexed or subjoined to the foregoing Certificate, Form N° 52.
- 54.—Form of Certificate under the Act 5 & 6 Vict. c. 35, s. 155, as to Duties in arrear.
- 55.—Form of Warrant to be annexed or subjoined to the foregoing Certificate, Form N° 54.

SCHEDULE OF DEFAULTERS, AND WARRANTS, &c., RELATING TO THE RECOVERY OF DUTIES IN ARREAR.

- 59.—Form of a Schedule of Persons who have made default in payment of the duties on profits arising from property, professions, trades, and offices, to be delivered by the Collector, pursuant to the Acts 48 Geo. 3, c. 141, N° 5, Rule 1st, and 3 Geo. 4. c. 88, N° III., Rule 4th.
- 60.—Form of Collector's Affidavit, to be subjoined to the foregoing Schedule, Form N° 59.
- 61.—Form of Collector's Affidavit, to be subjoined to Forms N°s 59 and 60, and to be made after the Schedule has remained with the Commissioners of the district for the space of 40 days as directed by the Act 48 Geo. 3, c. 141, N° 5, Rule 2nd.
- 62.—Form of Receiving Officer's Certificate, certifying the foregoing Schedule of Defaulters, Form N° 59, to the Court of Exchequer, pursuant to the Act 48 Geo. 3, c. 141, N° V., Rule 2nd.
- 63.—Form of Receiving Officer's Certificate to the Court of Exchequer, pursuant to the Acts 48 Geo. 3, c. 141, N° V., Rule 3rd, and 1 & 2 Geo. 4, c. 113, s. 34, of Collectors who have made default in accounting for duties.
- 64.—Form of Certificate to be made by Two Commissioners of Stamps and Taxes for Enrolment in the Office of Her Majesty's Remembrancer of the Court of Exchequer, pursuant to the Act 5 & 6 Will. 4, c. 20, s. 11.
- 65.—Form of Collector's Warrant, which may be issued during the period the Schedules of Defaulters remain with the Commissioners, under the Act 48 Geo. 3, c. 141, N° V., Rule 2nd.

- 66.—Form of Return to be made by Collectors, under the Act 43 Geo. 3, c. 99, s. 45, of arrears of duties which cannot be recovered by the Collectors.
- 67.—Form of Oath to be made by the Collectors, and endorsed on the foregoing Schedule, Form N° 66.
- 68.—Form of a Schedule of Defaulters to be made out by the Commissioners pursuant to the Act 43 Geo. 3, c. 99, s. 45, and to be deposited with the Commissioners of Stamps and Taxes pursuant to the Act 5 & 6 Will. 4, c. 20, s. 13.

FORMS RELATING TO DEFAULTING COLLECTORS.

- 69.—Form of Revocation of the Appointment of a Collector, and Appointment of another Collector in his stead, under the Act 43 Geo. 3, c. 99, s. 40.
- 70.—Form of a Warrant under the Act 3 Geo. 4, c. 88, s. 3, to imprison the Person and seize the Estate of a Collector making default in payment of duties collected.
- 71.—Form of a Warrant to sell a Collector's Estate seized under the foregoing Warrant, Form N° 70.
- 72.—Form of a Warrant under the Act 3 Geo. 4, c. 88, s. 3, to seize the Estate of a deceased Collector who has made default in payment of duties collected.
- 73.—Form of a Warrant to sell a deceased Collector's Estate seized under the foregoing Warrant, Form N° 72.
- 74.—Form of Public Notice of a Meeting of Commissioners required by 3 Geo. 4, c. 88, s. 3, to be held after the seizure of a Collector's Estate.
- 75.—Form of a Deed of Conveyance and Assignment of a Collector's Estate seized under the Act 3 Geo. 4, c. 88, s. 4.

WARRANTS FOR ENFORCING PAYMENT OF DUTIES IN ARREAR.

- 76.—Form of Warrant under the Act 43 Geo. 3, c. 99, s. 33, to break open a House for the purpose of levying a Distress for duties in arrear.

- 78.—Form of Warrant under the Acts 43 Geo. 3, c. 99, s. 33, and 5 & 6 Vict. c. 35, ss. 155 and 177, to break open a House for the purpose of levying a Distress for the duties on profits arising from property, professions, trades, and offices in arrear.
- 79.—Form of a Warrant of Commitment under the Act 43 Geo. 3, c. 99, s. 33, for want of a sufficient Distress for duties in arrear.
- 81.—Form of a Warrant of Commitment under the Act 5 & 6 Will. 4, c. 20, s. 16, for want of a sufficient Distress for the duties on profits arising from property, professions, trades, and offices.

9 & 10 VICTORIA, CAP. 81.

An Act for regulating the deduction at the Bank of England of income tax duty in respect of certain offices.
[26th August 1846.]

1. Whereas certain salaries, compensations, and pensions are by several statutes charged upon and payable without draft out of cash standing in the books of the Governor and Company of the Bank of England in the name of the Accountant General of the High Court of Chancery to the respective accounts, intituled 'Account of interest arising from monies placed out for the benefit and better security of the suitors of the High Court of Chancery,' and 'Account of interest arising from securities purchased with surplus interest arising from securities carried to an account of monies placed out for the benefit and better security of the suitors of the High Court of Chancery:' And whereas the income tax duty in respect of the dividends composing the cash standing to such several accounts is deducted therefrom at the Bank of England previously to carrying such dividends

to the credit of the said Accountant General, and it is therefore expedient that in paying such salaries, compensations, and pensions an amount equivalent to such duty be deducted therefrom at the Bank of England: Be it therefore enacted, That from and after the passing of this Act—

Income
tax duty
to be de-
ducted at
Bank of
England
on pay-
ment of
salaries,
&c.,
charged
upon the
Suitors
Funds ac-
counts of
Court of
Chancery.

The proportionate amount of income tax duty which shall have been deducted from the dividends composing the cash standing to the credit of the said Accountant General to the aforesaid respective accounts in the books of the Governor and Company of the Bank of England be deducted by the said Governor and Company from all salaries, compensations, and pensions charged upon and payable without draft out of the said cash at the time of each payment thereof hereafter to accrue due, any thing in any statute contained to the contrary thereof notwithstanding.

11 VICTORIA, CAP. 8.¹

An Act to continue for three years the duties on profits arising from property, professions, trades, and offices.
[13th April 1848.]

1. [*Rates and duties granted by the recited Act (5 & 6 Vict. c. 35) further continued for three years.*]

2. [*The several Acts continued in force.*]

3. [*Assessments under Schedules (A.) and (B.) for the year 1848 to be in force for three years.*]

4. [*Power to compound for duties under Schedule (D.) continued.*]

¹ See note to 8 Vict. c. 4, ante.

12 VICTORIA, CAP. 1.

An Act to consolidate the Boards of Excise and Stamps and Taxes into one Board of Commissioners of Inland Revenue, and to make provision for the collection of such revenue. [27th February 1849.]

1. [*The Boards of Commissioners of Excise and Commissioners of Stamps and Taxes to be one consolidated Board of Commissioners of Inland Revenue.*]

2. [*Her Majesty to appoint Commissioners of Inland Revenue, who are to hold their offices during Her Majesty's pleasure.*]

3. And be it enacted, That the said Commissioners of Inland Revenue shall have, use, and exercise all such powers and authorities, judicial and otherwise, as are now given to or vested in or as might be used and exercised by the whole or any number of the said Commissioners of Excise or of the said Commissioners of Stamps and Taxes respectively under or by virtue of any Act or Acts in force at or immediately before the passing of this Act; and all such powers and authorities shall be and are hereby given to and vested in the Commissioners of Inland Revenue, as fully and effectually, to all intents and purposes, as if such powers and authorities, and all clauses, regulations, provisions, penalties, and forfeitures in any Act or Acts relating thereto respectively, were severally repeated and re-enacted in this Act and made part thereof;

Powers and authorities vested in the Commissioners of Excise and Commissioners of Stamps and Taxes respectively to be exercised by the Commissioners of Inland Revenue.

And all rules, orders, regulations, acts, matters, and things which shall be made or done by the said Commissioners of Inland Revenue, and which by any Act or Acts in force as aforesaid are or were required or authorized to be made or done, or which might be made or done by the Commissioners of Excise, or the Commissioners of Stamps and Taxes, or any number of such Commissioners respectively, shall be and be deemed to be as good, valid, and effectual in law, to all intents and purposes, as if made or done by the said Com-

missioners of Excise or the said Commissioners of Stamps and Taxes, or any number of such Commissioners respectively, under or in pursuance of any such Act or Acts as aforesaid; and all persons shall be subject and liable to the same pains, penalties, and forfeitures for doing or omitting to do any act, matter, or thing contrary to any rules, orders, or regulations of the said Commissioners of Inland Revenue as such persons respectively would have been subject and liable to for doing or omitting to do the same act, matter, or thing contrary to any rules, orders, or regulations of the Commissioners of Excise or the Commissioners of Stamps and Taxes respectively, under or by virtue of any Act or Acts in force as aforesaid; and all rules, orders, and regulations heretofore made by the said Commissioners of Excise or the said Commissioners of Stamps and Taxes respectively, in force at the time of the passing of this Act, and which are not altered or varied by this Act, or contrary to any of the provisions thereof, shall respectively remain and continue in full force and effect until the same shall be abrogated, annulled, altered, or varied by the said Commissioners of Inland Revenue.

Powers given by this Act may be exercised by any three or other prescribed number of the Commissioners of Inland Revenue.

4. And be it enacted, That all the powers and authorities which by this Act are given to or vested in the Commissioners of Inland Revenue, or which shall or may at any time hereafter be given to or vested in the said last-mentioned Commissioners, shall be and the same are hereby given to and vested in, and shall and may lawfully be used, exercised, and put in force by, any three or more of the said Commissioners of Inland Revenue :

Provided always, that where by any Act or Acts of Parliament or otherwise any act, matter, or thing is expressly directed or authorized to be done by any particular or prescribed number less than three of the Commissioners of Excise or of the Commissioners of Stamps and Taxes, or where any act, matter, or thing shall at any time hereafter be so directed or authorized to be done by any such number less than three of the Commissioners of Inland Revenue, every such act, matter, or thing being done by such particular or prescribed

number of the Commissioners of Inland Revenue shall be good, valid, and effectual to all intents and purposes whatsoever.

5. And be it enacted, That the Commissioners of Inland Revenue shall sit and keep their chief office at such place as the Commissioners of Her Majesty's Treasury shall in that behalf from time to time appoint, within the limits described, designated, or referred to as the limits of the chief office of excise by an Act passed in the eighth year of the reign of King George the Fourth, intituled *An Act to consolidate and amend the laws relating to the collection and management of the revenue of excise throughout Great Britain and Ireland*; and such office of the said Commissioners of Inland Revenue shall be deemed and called 'The Chief Office of Inland Revenue;' and the said limits shall be deemed to be the limits of the said chief office of inland revenue for all the ends, intents, and purposes for which they are described, designated, or referred to as the limits of the chief office of excise in or by the said recited Act or any other Act or Acts now in force.

Chief office
of Inland
Revenue,
where to
be held.

7 & 8 G. 4,
c. 58.

6. And whereas the two several offices of Receiver General of Excise and Receiver General of Stamps and Taxes are now vested in one and the same person, and it is expedient to consolidate such offices into one office: Be it therefore enacted, That from and after the passing of this Act the said two several offices of Receiver General of Excise and Receiver General of Stamps and Taxes shall be and they are hereby consolidated into one office of Receiver General of the said respective revenues and duties, and such consolidated office shall be and the same is hereby vested in the person in whom the said two several offices at the time of the passing of this Act are vested as aforesaid; and such person, as well as every other person who shall at any time hereafter be appointed to the said consolidated office of Receiver General, shall be termed 'The Receiver General of Inland Revenue,' and shall hold his said office during the pleasure of the Commissioners of Her Majesty's Treasury for the time being, and no longer.

Offices of
Receiver
General
of Excise
and Re-
ceiver
General of
Stamps
and Taxes
consoli-
dated into
one office of
Receiver
General of
Inland
Revenue.

¹ The chief office of Inland Revenue is at Somerset House, London.

Powers and authorities to be exercised by the Receiver General and Accountant and Comptroller General of Inland Revenue respectively.

7. [*Offices of Accountant General of Excise and Accountant and Comptroller General of Stamps and Taxes consolidated into one office.*]

8. And be it enacted, That the said Receiver General of Inland Revenue shall have, use, and exercise all such powers and authorities as are now given to or vested in the Receiver General of Excise and the Receiver General of Stamps and Taxes respectively, under or by virtue of any Act or Acts in force at the time of the passing of this Act, or otherwise howsoever; and the said Accountant and Comptroller General of Inland Revenue shall have, use, and exercise all such powers and authorities as are now given to or vested in the Accountant General of Excise and the Accountant and Comptroller General of Stamps and Taxes respectively under or by virtue of any such Act or Acts as aforesaid, or otherwise howsoever; and all such respective powers and authorities shall be and are hereby given to and vested in the said Receiver General of Inland Revenue and the said Accountant and Comptroller General of Inland Revenue respectively, as fully and effectually, to all intents and purposes, as if such powers and authorities, and all clauses, regulations, provisions, penalties, and forfeitures relating thereto respectively, were severally repeated and re-enacted in this Act, and made part thereof.

10. [*All commissions and appointments of officers under the Commissioners of Excise and the Commissioners of Stamps and Taxes to remain in force, and the persons holding the same to be officers of inland revenue.*]

11. [*Bonds and securities to remain in force, and to extend to the duties under the care of the Commissioners of Inland Revenue.*]

Commissioners of Inland Revenue may appoint officers to be collectors and receivers of several branches

15. And be it enacted, That it shall be lawful for the Commissioners of Inland Revenue to nominate and appoint from time to time such of the persons appointed or to be appointed collectors or officers for the receipt of any branch or description of the revenues or duties under the care or management of the said Commissioners of Inland Revenue as the said last-mentioned Commissioners shall think proper to be also

collectors or officers for the receipt of any one or more or all of the other branches or descriptions of the revenues or duties aforesaid within and for such counties, districts, or circuits of receipt as the said Commissioners of Inland Revenue shall appoint in that behalf; and all such collectors and officers so to be nominated and appointed as aforesaid for the receipt of two or more branches or descriptions of the said revenues or duties shall have, use, and exercise all the powers and authorities vested by law in the several collectors and officers for the receipt of the same revenues and duties respectively.

17. And for the better effectuating and carrying out the purposes and objects of this Act, be it enacted, That wherever in any Act of Parliament, or in any bond or security, or in the condition thereof respectively, or in any deed or other instrument or writing, or in any rules, orders, or regulations relating to or concerning the several revenues or duties of excise or stamps and taxes, or any matter or thing which at the time of the passing of this Act is under the care or management of the Commissioners of Excise or the Commissioners of Stamps and Taxes, the several terms and expressions herein-after mentioned, or any of them, occur, such terms and expressions, so far as the same or any of them may relate to any duties or sums of money, or any fines, penalties, or forfeitures, which shall accrue or be incurred or be or become payable or in arrear, or to any act, matter, or thing to be done or omitted to be done, or which shall take effect at any time after the passing of this Act, shall respectively be construed and read (where such construction shall be necessary for or shall tend to effect or promote the purposes and objects aforesaid, and shall not be repugnant to or inconsistent with the facts of the case or the matter which may be in question) as if the substituted terms and expressions herein-after mentioned were respectively inserted in such act, bond, security, condition, deed, instrument, or writing, rules, orders, and regulations respectively, in lieu of the said several other terms and expressions which have been used and do occur therein respectively; (that is to say,)

of Inland
Revenue.

Terms used
in former
Acts, and
in written
documents,
relating to
the re-
venues of
excise or
stamps and
taxes, how
to be con-
strued after
the passing
of this Act.

For and in lieu of the several terms and expressions 'Commissioners of Excise,' 'Commissioners of Stamps and Taxes,' 'Commissioners for Stamps,' and 'Commissioners for the Affairs of Taxes' respectively, or any other term or expression by which the said respective Commissioners or any of them are designated, the term 'Commissioners of Inland Revenue' shall be read and substituted;

And for and in lieu of the several terms and expressions 'Secretary of the Commissioners of Excise' and 'Secretary of the Commissioners of Stamps and Taxes' respectively, or any other term or expression by which the said several offices of Secretary are respectively designated, the term 'Secretary of the Commissioners of Inland Revenue' shall be read and substituted;

And for and in lieu of the several terms and expressions 'Solicitor of Excise,' 'Solicitor of Stamps and Taxes,' and 'Solicitor of Stamps' respectively, or any other term or expression by which the said several offices of Solicitor are respectively designated, the term 'Solicitor of Inland Revenue' shall be read and substituted;

And for and in lieu of the several terms and expressions 'Receiver General of Excise,' 'Receiver General of Stamps and Taxes,' and 'Receiver General of Stamp Duties' respectively, or any other term or expression by which the said several offices of Receiver General are respectively designated, the term 'Receiver General of Inland Revenue' shall be read and substituted;

And for and in lieu of the several terms and expressions 'Accountant General of Excise' and 'Accountant and Comptroller General of Stamps and Taxes' respectively, or any other term or expression by which the said several offices of Accountant General and Accountant and Comptroller General are respectively designated, the term 'Accountant and Comptroller General of Inland Revenue' shall be read and substituted;

And for and in lieu of the several terms and expres-

sions 'Chief Office of Excise,' 'Head Office for Stamps and Taxes,' and 'Head Office for Stamp Duties' respectively, or any other term or expression by which the said several Chief or Head Offices are respectively designated, the term 'Chief Office of Inland Revenue' shall be read and substituted;

And in all proceedings at law or in equity touching or concerning the said revenues, duties, or sums of money, fines, penalties, or forfeitures, or any other of the several matters or things aforesaid, every such act, bond, or security, or the condition thereof respectively, and every such deed, instrument, or writing, rule, order, or regulation as aforesaid respectively, may, if necessary for the purposes and objects aforesaid, be pleaded as if such substituted terms and expressions respectively were inserted therein for and in lieu of the said other terms and expressions which may have been used therein respectively.

14 VICTORIA, CAP. 12.

An Act to continue the duties on profits arising from property, professions, trades, and offices, and to amend the Act imposing the same.

[5th June 1851.]

1. [*Rates and duties granted by first-recited Act (5 & 6 Vict. c. 36) further continued for one year.*]

2. [*First-recited Act and the several other Acts continued in force.*]

3. That if at the end of the year of assessment of the said duties under this Act any person occupying lands for the purposes of husbandry only, and obtaining his livelihood principally from husbandry,¹ who shall have been assessed in

Abatement to be made from assessments on tenant farmers where profits fall short of such assessment.

¹ The relief granted by this section is, by 16 & 17 Vict. c. 34, s. 46, 'extended and granted to every person occupying lands as tenant thereof for

the said year to the duties chargeable under Schedule (B.) of the said first-recited Act in respect of such lands, shall find, and shall prove to the satisfaction of the Commissioners by whom the assessment was made, that his profits and gains arising from the occupation of such lands during the said year fell short of the sum on which the assessment was made, it shall be lawful for the said Commissioners, upon appeal made to them in that behalf within three calendar months after the expiration of the said year, and of which notice in writing shall be given to the surveyor of taxes for the district, to cause an abatement¹ to be made from the amount of the said duties charged on such appellant proportionate to the deficiency of his said profits and gains; and in case the whole sum assessed shall have been paid, the amount of the sum overpaid shall be certified and repaid in like manner as is provided by section 133² of the said first-recited Act in the case of any overpayment of the duties assessed under Schedule (D.) of the same Act.

the purposes of husbandry only, although he may not obtain his livelihood principally from husbandry, as well as to every person occupying lands for the purposes aforesaid being the owner thereof, and obtaining his livelihood principally as aforesaid, i.e. from husbandry.

¹ Where, on any application for relief or abatement of assessment in pursuance of the provisions contained respectively in 5 & 6 Vict. c. 35, ss. 133 and 134, and in 14 Vict. c. 12, s. 3, it shall be proved to the satisfaction of the Commissioners to whom such application shall be made, that the total amount of the income from every source of the person claiming such relief or abatement for the year for which such assessment was made was under 100*l.*, such person shall be entitled to the same relief and repayment as is by 16 & 17 Vict. c. 34 and 5 & 6 Vict. c. 35 provided in the case of persons claiming relief on the ground of their respective annual incomes being less than 100*l.* a year. See 16 & 17 Vict. c. 34, s. 30.

² See ante, p. 143.

15 VICTORIA, CAP. 20.¹

An Act to continue the duties on profits arising from property, professions, trades, and offices.

[28th May 1852.]

1. [*Rates and duties granted by first-recited Act (5 & 6 Vict. c. 35) further continued for one year.*]
2. [*First-recited Act and the other several Acts continued in force.*]
3. [*Assessments under Schedules (A.) and (B.) for the year ending 5th April 1852, to be in force for the succeeding year.*]

16 & 17 VICTORIA, CAP. 34.

An Act for granting to Her Majesty duties on profits arising from property, professions, trades, and offices.

[28th June, 1853.]

1. From and after the fifth day of April one thousand eight hundred and fifty-three there shall be charged, raised, levied, collected, and paid yearly unto and for the use of Her Majesty, her heirs and successors, during the respective terms herein-after limited, the several rates and duties herein-after mentioned; (that is to say,)

From 5th April 1853 certain duties here-in mentioned to be charged on property, &c.

For and in respect of the property in any lands, tenements, or hereditaments in the United Kingdom, and for and in respect of every annuity, pension, or stipend payable by Her Majesty, or out of the public revenue of the United Kingdom, and for and in respect of all interest of money, annuities, dividends, and shares of annuities, payable to any person or

¹ See note to 8 Vict. c. 4, ante.

persons, bodies politic or corporate, companies or societies, whether corporate or not corporate, and for and in respect of the annual profits or gains arising or accruing to any person or persons whatever resident in the United Kingdom, from any kind of property whatever, whether situate in the United Kingdom or elsewhere, or from any annuities, allowances, or stipends, or from any profession, trade, or vocation, whether the same shall be respectively exercised in the United Kingdom or elsewhere, and for and in respect of the annual profits or gains arising or accruing to any person or persons not resident within the United Kingdom from any property whatever in the United Kingdom, or from any trade, profession, or vocation exercised in the United Kingdom, for every twenty shillings of the annual value or amount thereof.—

During the term of two years from the fifth day
of April one thousand eight hundred and fifty-
three, the yearly duty of - - - 0 0 7

And during the further term of two years from the fifth day of April one thousand eight hundred and fifty-five, the yearly duty of - 0 0 6

And during the further term of three years from the fifth day of April one thousand eight hundred and fifty-seven, the yearly duty of - 0 0 5

And for and in respect of the occupation of such lands, tenements, or hereditaments (other than a dwelling-house occupied by a tenant, distinct from a farm of lands), for every twenty shillings of the annual value thereof.—

	In England.			In Scotland and Ireland.		
	£	s.	d.	£	s.	d.
During the said first-mentioned term of two years, the yearly duty of -	0	0	3½	0	0	2½
And during the said further term of two years, the yearly duty of -	0	0	3	0	0	2¼
And during the said further term of three years, the yearly duty of -	0	0	2¼	0	0	1¾

Duties payable in respect of

2. For the purpose of classifying and distinguishing the several properties, profits, and gains for and in respect of

which the said duties are by this Act granted, and for the purposes of the provisions for assessing, raising, levying, and collecting such duties respectively, the said duties shall be deemed to be granted and made payable yearly for and in respect of the several properties, profits, and gains respectively described or comprised in the several Schedules contained in this Act, and marked respectively (A.), (B.), (C.), (D.), and (E.),¹ and to be charged under such respective Schedules; (that is to say,)

subjects
described in
schedules.

SCHEDULE (A.)

For and in respect of the property in all lands, tenements, hereditaments, and heritages in the United Kingdom,—and to be charged for every twenty shillings of the annual value thereof:

SCHEDULE (B.)

For and in respect of the occupation of all such lands, tenements, hereditaments, and heritages as aforesaid,—and to be charged for every twenty shillings of the annual value thereof:

SCHEDULE (C.)

For and in respect of all profits arising from interest, annuities, dividends, and shares of annuities payable to any person, body politic or corporate, company or society, whether corporate or not corporate, out of any public revenue,²—and to be charged for every twenty shillings of the annual amount thereof:

¹ These Schedules supersede those contained in 5 & 6 Vict. c. 35. See ante, p. 2, note 1.

² As to the assessment of annuities, dividends, and shares of annuities payable out of the revenue of the United Kingdom at the Bank of England, see 5 & 6 Vict. c. 35, s. 24: as to the assessment of dividends and shares of annuities payable out of the revenue of any foreign State, see 5 & 6 Vict. c. 35, s. 29, and 5 & 6 Vict. c. 80, s. 2; and as to the assessment of annuities, dividends, and shares of annuities payable out of the public revenue of any colony or settlement belonging to the Crown of the United Kingdom, see 5 & 6 Vict. c. 35, s. 93.

SCHEDULE (D).¹

For and in respect of the annual profits or gains arising or accruing to any person residing in the United Kingdom from any kind of property whatever, whether situate in the United Kingdom or elsewhere, and for and in respect of the annual profits or gains arising or accruing to any person residing in the United Kingdom from any profession, trade, employment, or vocation, whether the same shall be respectively carried on in the United Kingdom or elsewhere,—and to be charged for every twenty shillings of the annual amount of such profits and gains :

And for and in respect of the annual profits or gains arising or accruing to any person whatever, whether a subject of Her Majesty or not, although not resident within the United Kingdom, from any property whatever in the United Kingdom,² or any profession, trade, employment, or vocation,

¹ NOTE.—The 1st paragraph of Schedule (D.) has relation, it will be observed, only to residents in the United Kingdom—‘persons residing in the United Kingdom;’ whilst the 2nd paragraph contains the charge on non-residents—rather clumsily expressed as ‘any person whatever, whether a subject of Her Majesty or not, and although not resident within the United Kingdom’: and it is important, in order to a clear comprehension of the scope of the enactments relating to the duties under Schedule (D.), to bear this distinction constantly in mind. Residents are charged in respect of $X + Y$; non-residents in respect of X ; the charges are not co-extensive. And the question is whether a given individual, or body politic or corporate (see note to 5 & 6 Vict. c. 35, s. 192, ante, p. 199), as the case may be, is resident, or is non-resident, in the United Kingdom.

With regard to residence. The fact of domicile has nothing to do with the question. *Attorney General v. Coote*, 4 Price, 183. Nor has the time of residence any effect on the construction of the words of the Act, which words ‘persons residing in’ the United Kingdom apply to persons residing there for any length of time. *Ib.* In the case, however, of any ‘person actually in the United Kingdom for some temporary purpose only, and not with any view or intent of establishing his residence therein, and who shall not actually have resided therein at one time or several times for a period equal in the whole to six months in any one year,’ the full operation of the Act is, as it were, suspended till the completion of a six months’ residence. See 5 & 6 Vict. c. 35, s. 39, ante, p. 34. As regards temporary absences, see the same Act and section.

² An annuity paid by the Bengal Civil Service Fund into the treasury of the East India Company in Calcutta, who paid in London an equivalent to the annuitant not a resident in Great Britain, is not chargeable with income tax under this Act. (*Udney v. the East India Co.*, 13 C. B. 733.)

exercised within the United Kingdom,¹—and to be charged for every twenty shillings of the annual amount of such profits and gains:

And for and in respect of all interest of money, annuities, and other annual profits and gains² not charged by virtue of any of the other Schedules contained in this Act,—and to be charged for every twenty shillings of the annual amount thereof:

SCHEDULE (E.)

For and in respect of every public office or employment of profit, and upon every annuity, pension, or stipend payable by Her Majesty or out of the public revenue of the United Kingdom, except annuities charged to the duties under the said Schedule (C.),—and to be charged for every twenty shillings of the annual amount thereof.

3. Upon every fractional part of twenty shillings of the annual value or amount of the property, profits, and gains aforesaid, the like proportion of duty at the respective rates aforesaid shall be charged; provided that no duty shall be charged of a lower denomination than one penny.

Duties on fractional parts.

4. The duties by this Act granted shall be under the direction and management of the Commissioners of Inland Revenue for the time being, who are hereby empowered to employ all such officers or other persons, and to do all such other acts and things as may be deemed necessary or expedient for the raising, collecting, receiving, and accounting for the said duties, and for putting this Act into execution in and throughout the United Kingdom, in the like and in as full and ample a manner as they are authorized to do with relation to any other duties under their care and management.

Duties to be under the management of the Commissioners of Inland Revenue.

¹ The annual profits and gains of a firm established at New York, having a branch establishment here, whose business in this country consists in the purchase of goods for exportation to America, where they are sold, and where all the profits are made, are not liable to income tax as profits and gains arising from a trade exercised within the United Kingdom. *Sulley v. the Attorney General*, 5 Hurl. & Nor. 711, reversing *Attorney General v. Sulley*, 4 Hurl. & Nor. 769.

² See *Foley v. Fletcher*, 3 Hurl. and Nor. 769, quoted ante, p. 116, note to 5 & 6 Vict. c. 35, s. 102, and post, p. 264, note to s. 40 of this Act.

Powers and authorities to be exercised by the Receiver General and Accountant and Comptroller General of Inland Revenue respectively.

7. [*Offices of Accountant General of Excise and Accountant and Comptroller General of Stamps and Taxes consolidated into one office.*]

8. And be it enacted, That the said Receiver General of Inland Revenue shall have, use, and exercise all such powers and authorities as are now given to or vested in the Receiver General of Excise and the Receiver General of Stamps and Taxes respectively, under or by virtue of any Act or Acts in force at the time of the passing of this Act, or otherwise howsoever; and the said Accountant and Comptroller General of Inland Revenue shall have, use, and exercise all such powers and authorities as are now given to or vested in the Accountant General of Excise and the Accountant and Comptroller General of Stamps and Taxes respectively under or by virtue of any such Act or Acts as aforesaid, or otherwise howsoever; and all such respective powers and authorities shall be and are hereby given to and vested in the said Receiver General of Inland Revenue and the said Accountant and Comptroller General of Inland Revenue respectively, as fully and effectually, to all intents and purposes, as if such powers and authorities, and all clauses, regulations, provisions, penalties, and forfeitures relating thereto respectively, were severally repeated and re-enacted in this Act, and made part thereof.

10. [*All commissions and appointments of officers under the Commissioners of Excise and the Commissioners of Stamps and Taxes to remain in force, and the persons holding the same to be officers of inland revenue.*]

11. [*Bonds and securities to remain in force, and to extend to the duties under the care of the Commissioners of Inland Revenue.*]

Commissioners of Inland Revenue may appoint officers to be collectors and receivers of several branches

15. And be it enacted, That it shall be lawful for the Commissioners of Inland Revenue to nominate and appoint from time to time such of the persons appointed or to be appointed collectors or officers for the receipt of any branch or description of the revenues or duties under the care or management of the said Commissioners of Inland Revenue as the said last-mentioned Commissioners shall think proper to be also

collectors or officers for the receipt of any one or more or all of the other branches or descriptions of the revenues or duties aforesaid within and for such counties, districts, or circuits of receipt as the said Commissioners of Inland Revenue shall appoint in that behalf; and all such collectors and officers so to be nominated and appointed as aforesaid for the receipt of two or more branches or descriptions of the said revenues or duties shall have, use, and exercise all the powers and authorities vested by law in the several collectors and officers for the receipt of the same revenues and duties respectively.

17. And for the better effectuating and carrying out the purposes and objects of this Act, be it enacted, That wherever in any Act of Parliament, or in any bond or security, or in the condition thereof respectively, or in any deed or other instrument or writing, or in any rules, orders, or regulations relating to or concerning the several revenues or duties of excise or stamps and taxes, or any matter or thing which at the time of the passing of this Act is under the care or management of the Commissioners of Excise or the Commissioners of Stamps and Taxes, the several terms and expressions herein-after mentioned, or any of them, occur, such terms and expressions, so far as the same or any of them may relate to any duties or sums of money, or any fines, penalties, or forfeitures, which shall accrue or be incurred or be or become payable or in arrear, or to any act, matter, or thing to be done or omitted to be done, or which shall take effect at any time after the passing of this Act, shall respectively be construed and read (where such construction shall be necessary for or shall tend to effect or promote the purposes and objects aforesaid, and shall not be repugnant to or inconsistent with the facts of the case or the matter which may be in question) as if the substituted terms and expressions herein-after mentioned were respectively inserted in such act, bond, security, condition, deed, instrument, or writing, rules, orders, and regulations respectively, in lieu of the said several other terms and expressions which have been used and do occur therein respectively; (that is to say,)

of Inland Revenue.

Terms used in former Acts, and in written documents, relating to the revenues of excise or stamps and taxes, how to be construed after the passing of this Act.

except as
modified by
this Act.

manner and under the same schedules, rules, and regulations respectively as ~~the~~ duties on securities and possessions of the like nature in Great Britain are directed to be charged, except so far as such schedules, rules, and regulations are altered or modified in regard to the assessing or charging of duties in Ireland by the express provisions of this Act.

Persons
holding
offices in
Ireland,
and Mem-
bers of
Parliament
residing in
Ireland, to
be charge-
able, not-
withstand-
ing certain
provisions
in 5 & 6
Vict. c. 35.

8. Provided also, That notwithstanding anything in the said Act of the fifth and sixth years of Her Majesty contained, persons holding offices in Ireland and residing in Great Britain, and persons usually residing in Ireland and serving in Parliament, shall be chargeable to the duties by this Act granted, without regard to any exemption from the duties of assessed taxes; and that this Act shall extend to charge persons resident in Ireland with the duties under Schedule (E.) in respect of public offices or employments, although the duties thereof are necessarily and permanently performed in Ireland.¹

Commis-
sioners
appointed
under
former
Acts to be
Commis-
sioners
under this
Act.

9. The several persons chosen or appointed under the provisions of the said first-mentioned Act to be respectively Commissioners for the General Purposes of the said Act, and to be respectively Additional or other Commissioners, being respectively duly qualified in that behalf, and also the several persons appointed to be and who on the fifth day of April one thousand eight hundred and fifty-three were Commissioners for the Special Purposes of the said Act, shall, without any further or other election, nomination, or appointment respectively, be such Commissioners as aforesaid for the like purposes under this Act;

And wherever in the said Act, or in any Act relating to the duties thereby granted, mention is made of the Commissioners of Stamps and Taxes, the same in relation to the duties granted by this Act shall be construed and deemed to designate the Commissioners of Inland Revenue:

Provided that no persons shall be Commissioners to supply vacancies amongst the said Commissioners for General Purposes except such persons as shall after the passing of this

¹ By this enactment 5 & 6 Vict. c. 35, s. 148, is, in effect, repealed, see ante, p. 160.

Act be chosen for that purpose in the manner provided by the said first-mentioned Act.¹

As to Interest, Dividends, &c., from Foreign Companies.

10. The provision made by the Act passed in the said session of the fifth and sixth years of Her Majesty, chapter eighty, section two,² for the assessing and charging the duties on dividends and shares of annuities payable out of the revenue of any foreign State, shall be and the same is hereby extended to the assessing and charging of the duties granted by this Act, as well on such dividends and shares of annuities as aforesaid as on all interest, dividends, or other annual payments payable out of or in respect of the stocks, funds, or shares of any foreign³ company, society, adventure, or concern, or in respect of any securities given by or on account of any such company, society, adventure, or concern, and which said interest, dividends, or annual payments have been or shall be intrusted to any person in the United Kingdom for payment to any persons, corporations, companies, or societies in the United Kingdom;⁴

Persons intrusted with the payment in the United Kingdom of interest or dividends from foreign companies to do all acts necessary in order to assessments being made thereon in manner directed by 5 & 6 Vict. c. 80.

And all persons intrusted with the payment of any such interest, dividends, or other annual payments as aforesaid in the United Kingdom, or acting therein as agents or in any other character, shall and they are hereby required to do and perform all such acts, matters, and things, in order to the assessing and charging and paying of the said duties on all such interest, dividends, or other annual payments as aforesaid, and under and subject to the like penalty or other liability for any neglect, refusal, or default in that behalf, as

¹ See 5 & 6 Vict. c. 35, s. 4, ante, p. 8.

² See ante, p. 205.

³ For a similar provision as regards the assessing and charging the duties on all interest, dividends, or other annual payments payable out of or in respect of the stocks, funds, or shares of any colonial company, society, adventure, or concern, and in respect of any securities given by or on account of any such colonial company, society, adventure, or concern, see 24 & 25 Vict. c. 91, s. 38; which enacts that this enactment (s. 10) is to be read as if the words 'or colonial' had been inserted immediately after the word 'foreign.'

⁴ Extended (by 29 Vict. c. 38, s. 9, see post, p. 312) to all cases where the name of the person entitled to payment is registered in the United Kingdom.

by the said Act of the fifth and sixth years of Her Majesty, chapter eighty, persons intrusted with the payment of annuities or any dividends or shares of annuities are required to do and perform, or are subject or liable to for any similar neglect, refusal, or default;

And the assessments of the duties on all such interest, dividends, and other annual payments as aforesaid shall be made by the Commissioners for Special Purposes under Schedule (D.) of this Act; and the said Commissioners shall do and perform all such acts, matters, and things in relation to such assessments as by the said Act, chapter eighty, they are required to do or perform in relation to any assessment under the said last-mentioned Act.¹

PROVISIONS RELATING TO IRELAND.

As to the Bank of Ireland.

Governor and directors of the Bank of Ireland to be Commissioners for assessing duties on annuities, dividends, pensions, and salaries payable by the Bank and on their profits.

11. The governor and directors of the company of the Bank of Ireland shall be Commissioners for executing this Act, for the purpose of assessing and charging the duties hereby granted in respect of all annuities, dividends, and shares of annuities payable by the governor and company of the Bank of Ireland out of the public revenue of the United Kingdom to any persons, corporations, or companies whatever, and in respect of all profits and gains of the said company chargeable under Schedule (D.) of this Act, and in respect of all other dividends, interests, annuities, pensions, and salaries payable by the said company, and also in respect of all other profits chargeable with duty under this Act and arising within any office or department under the management or control of the said governor and company; and the said last-mentioned Commissioners shall have, use, and exercise all the powers and authorities of Commissioners for the General Purposes of this Act, so far as the same relate to the said

¹ 'The provisions contained in this section are extended and applied to the assessing and charging the income tax on all annuities, pensions, or other annual sums payable out of the funds of any institution in India, intrusted to any person in the United Kingdom for payment to any persons resident in the United Kingdom.' See 31 Vict. c. 28, s. 5, post, p. 314.

duties to be assessed and charged by the said governor and directors, and shall make their assessments of the said duties under and subject to the rules, regulations, and exemptions contained in the said first-mentioned Act in relation to the said duties respectively :

Provided always, that the duties by this Act granted shall extend to and be payable upon all annuities, dividends, and shares of annuities payable in Ireland out of the revenue of the United Kingdom to or for the use or benefit of any person, whether resident in Ireland or elsewhere.¹

As to Schedules (A.) and (B).

12. In order to the assessing of the duties chargeable under the respective Schedules (A.) and (B.) of this Act in Ireland, the clerk of the board of guardians of every poor law union in Ireland, or the person acting as such clerk, shall, within one month after the passing of this Act, and between the fifth day of April and the first day of June in every succeeding year,² transmit to the Commissioners of Inland Revenue, at their head office in Dublin, true copies of the last rates made by such guardians for the relief of the poor in such union, and in every electoral division thereof; and the collector general of rates in the city of Dublin shall, in like manner and within the same period in each year, transmit to the said Commissioners true copies of the last rates made for the relief of the destitute poor in the several electoral divisions or parts thereof in which he is by law authorized to make and declare such rates; and the Commissioners of Inland Revenue shall pay to the said clerk and collector respectively the cost and expense of making all such copies, not exceeding the rate of two shillings and sixpence for every one hundred ratings; and if any such clerk or any person acting as such clerk or such collector shall in any year neglect to transmit such copies in compliance with this

The clerks of the boards of guardians in Ireland to transmit to the Commissioners of Inland Revenue annually copies of the poor rates.

¹ See 5 & 6 Vict. c. 35, s. 90, note 3, ante, p. 96.

² Copies of the said rates are to be transmitted at such times only as they shall be required by the Commissioners of Inland Revenue. See 17 Vict. c. 24, s. 5.

enactment he shall for every such neglect forfeit the sum of fifty pounds.¹

Duties under Schedules (A.) and (B.) in Ireland to be assessed according to the valuations under the poor relief Acts.

On whom assessments to be made.

13. The duties chargeable in Ireland under the respective Schedules (A.) and (B.) of this Act shall be charged and assessed by a poundage rate upon the annual value of all tenements and rateable hereditaments, according to the respective surveys and valuations made or to be made and from time to time in force for the purposes of the rates for the relief of the poor in Ireland;

And the assessment of the said duties in Ireland chargeable under the said Schedule (A.) shall be made upon the landlord or immediate lessor of such tenements or rateable hereditaments; or, if it shall appear to the Commissioners for Special Purposes to be necessary or proper, the said assessment shall be made upon such person as the rate for the relief of the poor shall be made upon in respect of any such property under the provisions of the Acts in that behalf;

And the assessment of the said duties chargeable under the said Schedule (B.) shall be made upon the occupier of such property:

Provided always, that if upon the appeal, as hereinafter mentioned,² of any person deeming himself aggrieved by any such assessment, it shall be proved to the satisfaction of the Commissioners, Assistant Barrister, Chairman, or Recorder, by whom such appeal shall be heard or re-heard, as the case may be, that such assessment is made upon an amount or value exceeding the annual rent at which the property in respect whereof such assessment is made is worth to be let from year to year, the person hearing or re-hearing such appeal shall give relief by reducing and abating such assessment, and charging the duties on the amount of such annual value as aforesaid, notwithstanding that the same may be less than the annual value of the premises according to any such survey or valuation as aforesaid; and if such annual value at which such property is worth to be let as aforesaid shall exceed the actual rent payable yearly by the tenant or occupier of such

¹ See note ² on preceding page.

² As to appeals, see ss. 21, 22.

premises, the landlord or immediate lessor shall be assessed under Schedule (A.) upon the amount of such actual rent only, and the tenant or occupier shall be assessed under the said Schedule (A.) on the difference between that amount and the amount of such last-mentioned annual value, subject nevertheless to any claim for exemption which the parties respectively may be entitled to:

Provided also, that where any person receiving rent in respect of any hereditament in Ireland exempt from being rated to the relief of the poor is liable to be rated in respect of such rent to the extent of one half the poundage of any poor rate, the said duties in Ireland chargeable under the said Schedule (A.) shall be charged and assessed upon such person by a poundage rate upon the full amount of such rent.

Persons receiving rent out of hereditaments in Ireland exempt from poor rates to be assessed to full amount of rent.

14. Provided also, That if in any case it appear to the Commissioners of Inland Revenue that any such valuation as aforesaid for the time being in force is not correct (having reference to the principles according to which the same ought by law to have been made), with respect to all or any of the tenements or rateable hereditaments included therein, it shall be lawful for such Commissioners to direct the Commissioner of Valuation to make or cause to be made a re-valuation of the tenements or hereditaments with respect to which the said valuation is incorrect, and such Commissioner of Valuation shall forthwith, with all convenient speed, make or cause to be made such re-valuation accordingly, and sign the same and transmit it to the Commissioners of Inland Revenue; and such re-valuation shall be made according to the principles or rules according to which such incorrect valuation ought by law to have been made, and the duties chargeable under the said Schedules (A.) and (B.) shall, after such re-valuation, be charged and assessed according thereto:

Commissioners of Inland Revenue may direct re-valuations where existing valuations are incorrect.

Provided that, if any person assessed to the last-mentioned duties according to such re-valuation deem himself aggrieved thereby, it shall be lawful for him to appeal against such assessment on the ground of the incorrectness of such re-valuation, and upon such appeal it shall be lawful for the Commissioners, Assistant Barrister, Chairman, or Recorder

hearing or re-hearing such appeal¹ to alter as well such re-valuation as the assessment thereon, and make such order in relation thereto as they or he may think fit.

Allowance
for poor
rates
chargeable
on the
landlord's
rent in
Ireland.

15. In assessing in Ireland the duties chargeable under Schedule (A.) of this Act on the landlord or immediate lessor, in every case where the amount or annual value on which the assessment is made on him is not less than the annual rent reserved or payable to him for the premises in respect of which the assessment is made, an allowance or abatement of a proportionate part of the duty shall be made in respect of the amount of the poor rates which such landlord or lessor shall have paid or borne for the same premises in the year preceding; and if the amount or annual value on which such assessment as aforesaid is made shall be less than the said rent, then such allowance or abatement as aforesaid shall be made only in respect of so much as the amount of the said poor rate added to the sum on which the assessment is made shall exceed the actual rent.

By whom
assessments
under Schedules (A.) and (B.) in Ireland are to be made and collected.

16. All assessments of the said duties under the said Schedules (A.) and (B.), in Ireland, shall be made by surveyors of taxes or other officers of inland revenue acting in that behalf under the directions of the Commissioners of Inland Revenue; and every such assessment shall be made for and comprise the respective premises situate within a union, or an electoral division, or such other district as the said last-mentioned Commissioners shall direct; and the same shall be signed by two of the Commissioners for Special Purposes, who shall cause duplicates thereof, together with their warrants for the collecting and levying of the sums thereby assessed, to be delivered to such person or persons as they shall appoint to be collectors of such assessments.

How
assessments
in Ireland
under Schedules (A.) and (B.) are to be collected, levied, and recovered.

17. Every such assessment in Ireland of the duties under the said Schedules (A.) and (B.) of this Act may be collected, levied, and recovered by distress by the person appointed in manner aforesaid to be the collector thereof from the person assessed, or from the occupier of the property assessed, or may be levied upon the particular premises in respect of

¹ As to appeals, see ss. 21, 22.

which the assessment is made; and all goods and chattels, to whomsoever the same shall belong, found on such premises in respect of which any assessment is made of the said duties under this Act, shall be liable to be distrained and sold for the recovery of the said duties; or such duties as aforesaid, or any arrears thereof, may be levied and recovered in the same manner as other duties assessed in Ireland under this Act may be levied and recovered:

Provided always, that the duty assessed under the said Schedule (A.) upon or in respect of any tenement or hereditament may be collected, recovered, and levied by the said collector from the landlord or immediate lessor of the premises assessed, whether he be named in the assessment or not; and to that end such collector is hereby authorized and empowered to use, exercise, and put in force against such landlord or immediate lessor all or any of the remedies, ways, and means provided by an Act of the first and second years of Her Majesty, chapter fifty-six, and an Act of the sixth and seventh years of Her Majesty, chapter ninety-two, or either of the said Acts, by which any rate made for the relief of the destitute poor in Ireland may be collected, recovered, or levied from any immediate lessor primarily liable to the payment of rates for premises the occupier of which is exempted from such payment:

Provided also, that where any proceeding for the recovery of any such rate is by law required to be had or taken in the name of the guardians of a poor law union, or by the direction or with the consent of such guardians or of the poor law commissioners, or by or with any other direction or consent, the like proceeding for the recovery of the said duties under this Act may be had and taken by and in the name of such collector as aforesaid, and without any such direction or consent;

Provided that where any assessment under the said Schedule (A.) shall have been made upon the tenant or occupier of the premises assessed, the landlord or immediate lessor shall be liable to be proceeded against in manner aforesaid only in default of payment of such assessment by the said tenant or occupier, and for the recovery of so much only of the duty

assessed as shall be chargeable in respect of the rent payable yearly to such landlord or immediate lessor for the premises assessed.

Landlords in Ireland entitled to claim return of duty paid by them in respect of rent lost by bankruptcy or absconding of tenant.

18. When any landlord or immediate lessor of any tenement or hereditament in Ireland assessed to the duty chargeable under Schedule (A.) of this Act shall have paid such duty, and shall afterwards prove to the satisfaction of the Commissioners for Special Purposes that the rent due or payable to him in respect of such tenement or hereditament for the period for which the said duty was assessed, or any portion of such rent, has been wholly and irrecoverably lost by reason of the bankruptcy, insolvency, or absconding of the tenant or occupier by whom such rent was payable, or by the fraudulent assignment or removal of his goods, or by reason of such tenement or hereditament being left waste and unoccupied, then and in such case the said landlord or lessor shall be entitled to be repaid such proportion of the said duty as he shall have paid in respect of the rent so lost;

And the said Commissioners shall order and direct the repayment of such proportion of duty in like manner as by the said Act of the fifth and sixth years of Her Majesty, chapter thirty-five,¹ they are authorized to order and direct the repayment of duty in other cases, provided that such landlord or lessor shall make his claim for such repayment to the said Commissioners within the period of six calendar months after the expiration of the year for which the said duty was assessed.

Persons having the custody of valuations under the poor relief Acts in Ireland to produce same to officers under this Act, and to permit copies to be taken.

19. Every person having in his custody or possession any survey or valuation on which the rates for any union or electoral division shall be assessed or made, or any rate or assessment made under the provisions of the Acts for the relief of the poor in Ireland, or any of them, shall, at the request of any inspector, surveyor, or other officer acting in the execution of this Act in Ireland, produce and show every such survey, valuation, rate, and assessment to such inspector, surveyor, or other officer, and permit him to inspect the same, and to take copies thereof or extracts therefrom without

¹ See s. 61, ante, p. 63.

which the assessment is made; and all goods and chattels, to whomsoever the same shall belong, found on such premises in respect of which any assessment is made of the said duties under this Act, shall be liable to be distrained and sold for the recovery of the said duties; or such duties as aforesaid, or any arrears thereof, may be levied and recovered in the same manner as other duties assessed in Ireland under this Act may be levied and recovered:

Provided always, that the duty assessed under the said Schedule (A.) upon or in respect of any tenement or hereditament may be collected, recovered, and levied by the said collector from the landlord or immediate lessor of the premises assessed, whether he be named in the assessment or not; and to that end such collector is hereby authorized and empowered to use, exercise, and put in force against such landlord or immediate lessor all or any of the remedies, ways, and means provided by an Act of the first and second years of Her Majesty, chapter fifty-six, and an Act of the sixth and seventh years of Her Majesty, chapter ninety-two, or either of the said Acts, by which any rate made for the relief of the destitute poor in Ireland may be collected, recovered, or levied from any immediate lessor primarily liable to the payment of rates for premises the occupier of which is exempted from such payment:

Provided also, that where any proceeding for the recovery of any such rate is by law required to be had or taken in the name of the guardians of a poor law union, or by the direction or with the consent of such guardians or of the poor law commissioners, or by or with any other direction or consent, the like proceeding for the recovery of the said duties under this Act may be had and taken by and in the name of such collector as aforesaid, and without any such direction or consent;

Provided that where any assessment under the said Schedule (A.) shall have been made upon the tenant or occupier of the premises assessed, the landlord or immediate lessor shall be liable to be proceeded against in manner aforesaid only in default of payment of such assessment by the said tenant or occupier, and for the recovery of so much only of the duty

assessed as shall be chargeable in respect of the rent payable yearly to such landlord or immediate lessor for the premises assessed.

Landlords in Ireland entitled to claim return of duty paid by them in respect of rent lost by bankruptcy or absconding of tenant.

18. When any landlord or immediate lessor of any tenement or hereditament in Ireland assessed to the duty chargeable under Schedule (A.) of this Act shall have paid such duty, and shall afterwards prove to the satisfaction of the Commissioners for Special Purposes that the rent due or payable to him in respect of such tenement or hereditament for the period for which the said duty was assessed, or any portion of such rent, has been wholly and irrecoverably lost by reason of the bankruptcy, insolvency, or absconding of the tenant or occupier by whom such rent was payable, or by the fraudulent assignment or removal of his goods, or by reason of such tenement or hereditament being left waste and unoccupied, then and in such case the said landlord or lessor shall be entitled to be repaid such proportion of the said duty as he shall have paid in respect of the rent so lost;

And the said Commissioners shall order and direct the repayment of such proportion of duty in like manner as by the said Act of the fifth and sixth years of Her Majesty, chapter thirty-five,¹ they are authorized to order and direct the repayment of duty in other cases, provided that such landlord or lessor shall make his claim for such repayment to the said Commissioners within the period of six calendar months after the expiration of the year for which the said duty was assessed.

Persons having the custody of valuations under the poor relief Acts in Ireland to produce same to officers under this Act, and to permit copies to be taken.

19. Every person having in his custody or possession any survey or valuation on which the rates for any union or electoral division shall be assessed or made, or any rate or assessment made under the provisions of the Acts for the relief of the poor in Ireland, or any of them, shall, at the request of any inspector, surveyor, or other officer acting in the execution of this Act in Ireland, produce and show every such survey, valuation, rate, and assessment to such inspector, surveyor, or other officer, and permit him to inspect the same, and to take copies thereof or extracts therefrom without

¹ See s. 61, ante, p. 63.



Persons assessed aggrieved by determination of Commissioners may require appeal to be re-heard by an Assistant Barrister, &c.

22. If any person charged by an assessment in Ireland shall think himself aggrieved by the determination of the said Commissioners for Special Purposes in any such appeal as aforesaid, it shall be lawful for him, on giving notice in writing to the inspector or surveyor within ten days after such determination, to require that such appeal shall be re-heard by the Assistant Barrister for the county or riding where such person shall have been assessed; or in case he shall have been assessed in the county of Dublin, by the Chairman of the Sessions of the Peace of such county; or in case such person shall have been assessed in the city of Dublin, by the Recorder of such city; or in case such person shall have been assessed in the borough of Cork, by the Recorder of such borough;

And where any such appeal shall be so required to be re-heard, any statement or schedule in the possession of the said Commissioners for Special Purposes, returned to them for the purpose of such appeal, shall be transmitted by them to the Assistant Barrister, Chairman, or Recorder (as the case may require); and such Assistant Barrister, Chairman, or Recorder shall with all convenient speed re-hear and determine such appeal, and shall take the oath or affirmation¹ required to be taken by a Commissioner for Special Purposes, and shall and may have and exercise the same powers and authorities in relation to the assessment appealed against, and the determination of the matter thereof and in relation to all matters consequent thereon, as any two or more Commissioners for Special Purposes might have and exercise, and his determination thereon shall be final and conclusive.

As to Duplicates of Assessments and Warrants to Collect.

After hearing appeals in Ireland, Commissioners to cause duplicates

23. After the respective times for hearing appeals against such assessments as aforesaid in Ireland, then as to all assessments against which appeals shall have been heard and determined, leaving any sum assessed or charged by any

¹ For form of oath or affirmation, see 5 & 6 Vict. c. 35, s. 189, schedule F., ante, p. 190.

such assessment, and as to all assessments against which no appeal shall have been made, the Commissioners for Special Purposes shall cause duplicates thereof, together with warrants under the hands and seals of two of the said last-mentioned Commissioners, to be delivered to such officers of inland revenue or other persons as shall be named in such warrants respectively, appointing such persons to be collectors of the duties and sums of money assessed and charged in such duplicates respectively, and requiring and empowering such collectors respectively to collect, demand, levy, and recover all such duties and sums of money.

of assessments to be delivered to collectors with warrants to collect the same.

As to Powers of the Commissioners, Inspectors, Surveyors, Officers, and Collectors.

24. The Commissioners for Special Purposes acting in the execution of this Act in Ireland in relation to the allowing or signing of any such assessment as aforesaid, and to the hearing and determining of any appeal against the same, and to the making and signing of any duplicate thereof and any warrant for collecting and levying the duties and sums of money charged or assessed thereby, and also all inspectors and surveyors of taxes, and other officers of inland revenue acting in Ireland in relation to the making of any such assessment or to the assessing or charging of any person therein or thereby, and also all persons named or appointed by the said Commissioners to be respectively collectors of the said duties and sums of money in relation to the collecting, levying, distraining for, or otherwise recovering of the same, shall respectively be, and are hereby invested with, and shall have, use, and exercise all such and the like powers and authorities as any Commissioners, either for General or Special Purposes, or any Additional Commissioners, and as any inspectors, surveyors, collectors, or other officers respectively have or are invested with, or can or may use or exercise in England in relation to the making or allowing of any assessment of duties under this Act, or to the assessing or charging of any person to such duties, or to the hearing or determining of any appeal against any such assessment, or to the collect-

Commissioners for Special Purposes, inspectors and surveyors of taxes, and other officers to exercise the like powers in executing this Act in Ireland as Commissioners, inspectors, or officers may exercise in similar cases in England.

ing, levying, distraining for, or otherwise recovering of any such duties, so far as such powers and authorities, or any of them, are applicable or may be adapted to the performance of similar acts, matters, and things in Ireland.

Unions, &c.
in Ireland
not to be
responsible
for neglect
or default
of collectors.

25. Nothing herein contained shall be construed to make any union, electoral division, or place in Ireland¹ in which any assessment of any duties granted under this Act shall be made, answerable for the amount of duties charged in such place, nor for any neglect or default of the collector in demanding or collecting same, nor shall any re-assessment be made in Ireland upon any such place for any arrears or loss occasioned by any such neglect or default.

Who to be
Commissioners
where there
are not
sufficient
officers in
any court
or depart-
ment.

26. Where in any court or department of office there shall not be a sufficient number of officers proper to be appointed Commissioners for executing this Act in relation to the duties on offices and employments of profit in such court or department of office,² it shall be lawful for the Commissioners of Her Majesty's Treasury to direct that the Commissioners for any other department shall execute this Act in relation to the offices and employments of profit in any such court or department as aforesaid; and in default of a sufficient number of Commissioners being appointed in any such court or department, and of such direction as aforesaid, the Commissioners for General Purposes in their respective districts in England and Scotland respectively, and the Commissioners for Special Purposes in Ireland, shall respectively put this Act in execution in relation to the duties on offices and employments in any such court or department as aforesaid;

Powers of
Commissioners for
General
Purposes as

And wherever in the said Act of the fifth and sixth years of Her Majesty, chapter thirty-five, any power or direction is given to the Commissioners for executing the said Act in

¹ As to England, however, see 5 & 6 Vict. c. 35, s. 174, ante, p. 178.

² As to the appointment of Commissioners for courts and departments of office, see 5 & 6 Vict. c. 35, ss. 30, 31.

relation to the duties on lands and tenements to execute the same in their several districts in relation to the duties on offices and employments of profit,¹ every such power and direction shall, in relation to the duties on offices and employments of profit in Ireland under this Act, be executed and carried out by the Commissioners for Special Purposes.

to duties on
offices to be
executed in
Ireland by
Commissioners
for Special
Purposes.

Compositions under Schedule (D.)

27. It shall be lawful for any person who shall be duly assessed by the Commissioners for Special Purposes for the duties on the profits and gains described in Schedule (D.) of this Act, for the first year for which the said duties are by this Act granted, to compound for the charging of the rate of duty which shall from time to time be payable under this Act for each and every year up to the fifth day of April one thousand eight hundred and fifty-seven on the same amount of such profits and gains in which he shall have been so assessed; and it shall also be lawful for any person who shall be duly assessed as aforesaid for the year commencing from the said last-mentioned day in like manner to compound for the charging of the rate of duty which shall then be payable for each and every remaining year of the period for which the said duties are by this Act granted, on the same amount of such profits and gains in which he shall have been so assessed as last aforesaid;

Persons
assessed
under Sched-
ule (D.)
may com-
pound.

And the consideration for every such composition shall be the payment, in each and every year of the said composition, of an addition to the said duties at and after the rate of one shilling for every twenty shillings of the said duties;

And every such composition shall be entered into and made with the Commissioners for Special Purposes under and subject to the conditions, rules, and regulations (*mutatis mutandis*) contained in the said Act of the fifth and sixth years of Her Majesty, chapter thirty-five,² in relation to compositions under the said last-mentioned Act, and the contract

¹ See 5 & 6 Vict. c. 35, ss. 30 et seq., ante, p. 23.

² See ss. 143-45. See also note ¹ on p. 150, ante.

for the same shall be in such form as the Commissioners of Inland Revenue shall provide in that behalf.

Claims of Exemption and Relief.

Exemption
of persons
whose
income is
under 100*l.*,

28. The exemption granted by the said Act of the fifth and sixth years of Her Majesty, chapter thirty-five,¹ to persons whose respective incomes are less than one hundred and fifty pounds a year shall be limited and restricted under this Act to persons whose whole incomes from every source are less than one hundred pounds a year respectively :

and abate-
ment to
those whose
income is
under 150*l.*
a year re-
spectively.

Provided always, that any person who shall be assessed or charged to any of the duties granted by this Act, or shall have paid the same either by deduction or otherwise, and who shall claim and prove, in the manner prescribed by the said Act, that his total income from every source, although amounting to one hundred pounds or upwards, is less than one hundred and fifty pounds² a year for the year of the assessment of his profits or gains, shall be entitled to be relieved from so much of the said duties assessed upon or paid by him as shall exceed the rate of fivepence for every twenty shillings of his profits or gains, and such relief shall be given either by reduction or abatement of the assessment upon such person, or by the repayment to him of so much of the said excess as he shall have paid, or by both of those means, as the case may require ;

And in Ireland the income arising from the occupation of lands, tenements, or hereditaments, by any person claiming such exemption or relief as aforesaid, shall be deemed to be one third of the annual value on which the same shall be chargeable under Schedule (B.) of this Act ;

And all the provisions, rules, and regulations contained in

¹ See s. 163.

² In lieu of the relief granted by this section, any person who shall claim and prove that his income from every source, although amounting to 100*l.* or upwards, is less than 200*l.* for the year of assessment of his profits or gains shall be entitled to be relieved from so much of the duties assessed upon or paid by him as an assessment of the duties upon 60*l.* of his income would amount unto. See 26 Vict. c. 22, s. 3. The limit is now 300*l.*, and the amount of allowance 80*l.* in lieu of 60*l.* See 35 & 36 Vict. c. 20, s. 12.

the said Act of the fifth and sixth years of Her Majesty, chapter thirty-five,¹ in relation to the exemption of persons whose incomes are less than one hundred and fifty pounds a year, and to the reduction or abatement of any assessment upon such persons, or to the repayment to them of any duties or sums of money, shall be observed and applied, so far as the same are applicable (*mutatis mutandis*), to the exemption of persons whose incomes are less than one hundred pounds a year, and to the claims for relief in the manner aforesaid to persons whose incomes are less than one hundred and fifty pounds a year.

29. Provided always, That in computing the income of any person for the purposes of this Act, such computation, so far as regards any rent derived from tenements or hereditaments in Ireland chargeable under Schedule (A.), shall be made after allowing for the amount of poor rates chargeable on such rent by way of deduction or otherwise.

In computing income from rent in Ireland poor rates to be deducted.

30. Where, on any application for relief, or abatement of assessment in pursuance of the provisions contained respectively in section 133² and section 134² of the said Act of the fifth and sixth years of Her Majesty, chapter thirty-five, and in the third section of an Act of the fourteenth year of Her Majesty's reign, chapter twelve,³ it shall be proved to the satisfaction of the Commissioners to whom such application shall be made that the total amount of the income from every source of the person claiming such relief or abatement for the year for which such assessment was made was under one hundred pounds, such person shall be entitled to the same relief and repayment respectively as by this Act and the said first-mentioned Act is provided in the case of persons claiming relief on the ground of their respective annual incomes being less than one hundred pounds a year.

Persons claiming abatement of assessment and proving their incomes to be under 100*l.* a year, to be entitled to the same relief as if they had claimed exemption on the ground of their incomes being under that amount.

31. In Ireland all claims of exemption by reason of the income of any person being under one hundred pounds a year, and all claims for relief or reduction of assessment on the ground of such income being under one hundred and fifty

Claims of exemption or for reduction of assessment or repayment of

¹ See ss. 163–70, and s. 180.

² See ante, pp. 143, 144.

³ See ante, p. 235.

hearing or re-hearing such appeal¹ to alter as well such re-valuation as the assessment thereon, and make such order in relation thereto as they or he may think fit.

Allowance
for poor
rates
chargeable
on the
landlord's
rent in
Ireland.

15. In assessing in Ireland the duties chargeable under Schedule (A.) of this Act on the landlord or immediate lessor, in every case where the amount or annual value on which the assessment is made on him is not less than the annual rent reserved or payable to him for the premises in respect of which the assessment is made, an allowance or abatement of a proportionate part of the duty shall be made in respect of the amount of the poor rates which such landlord or lessor shall have paid or borne for the same premises in the year preceding; and if the amount or annual value on which such assessment as aforesaid is made shall be less than the said rent, then such allowance or abatement as aforesaid shall be made only in respect of so much as the amount of the said poor rate added to the sum on which the assessment is made shall exceed the actual rent.

By whom
assessments
under Sched-
ules (A.)
and (B.)
in Ireland
are to be
made and
collected.

16. All assessments of the said duties under the said Schedules (A.) and (B.), in Ireland, shall be made by surveyors of taxes or other officers of inland revenue acting in that behalf under the directions of the Commissioners of Inland Revenue; and every such assessment shall be made for and comprise the respective premises situate within a union, or an electoral division, or such other district as the said last-mentioned Commissioners shall direct; and the same shall be signed by two of the Commissioners for Special Purposes, who shall cause duplicates thereof, together with their warrants for the collecting and levying of the sums thereby assessed, to be delivered to such person or persons as they shall appoint to be collectors of such assessments.

How
assessments
in Ireland
under Sched-
ules (A.)
and (B.)
are to be
collected,
levied, and
recovered.

17. Every such assessment in Ireland of the duties under the said Schedules (A.) and (B.) of this Act may be collected, levied, and recovered by distress by the person appointed in manner aforesaid to be the collector thereof from the person assessed, or from the occupier of the property assessed, or may be levied upon the particular premises in respect of

¹ As to appeals, see ss. 21, 22.

which the assessment is made; and all goods and chattels, to whomsoever the same shall belong, found on such premises in respect of which any assessment is made of the said duties under this Act, shall be liable to be distrained and sold for the recovery of the said duties; or such duties as aforesaid, or any arrears thereof, may be levied and recovered in the same manner as other duties assessed in Ireland under this Act may be levied and recovered:

Provided always, that the duty assessed under the said Schedule (A.) upon or in respect of any tenement or hereditament may be collected, recovered, and levied by the said collector from the landlord or immediate lessor of the premises assessed, whether he be named in the assessment or not; and to that end such collector is hereby authorized and empowered to use, exercise, and put in force against such landlord or immediate lessor all or any of the remedies, ways, and means provided by an Act of the first and second years of Her Majesty, chapter fifty-six, and an Act of the sixth and seventh years of Her Majesty, chapter ninety-two, or either of the said Acts, by which any rate made for the relief of the destitute poor in Ireland may be collected, recovered, or levied from any immediate lessor primarily liable to the payment of rates for premises the occupier of which is exempted from such payment:

Provided also, that where any proceeding for the recovery of any such rate is by law required to be had or taken in the name of the guardians of a poor law union, or by the direction or with the consent of such guardians or of the poor law commissioners, or by or with any other direction or consent, the like proceeding for the recovery of the said duties under this Act may be had and taken by and in the name of such collector as aforesaid, and without any such direction or consent;

Provided that where any assessment under the said Schedule (A.) shall have been made upon the tenant or occupier of the premises assessed, the landlord or immediate lessor shall be liable to be proceeded against in manner aforesaid only in default of payment of such assessment by the said tenant or occupier, and for the recovery of so much only of the duty

assessed as shall be chargeable in respect of the rent payable yearly to such landlord or immediate lessor for the premises assessed.

Landlords in Ireland entitled to claim return of duty paid by them in respect of rent lost by bankruptcy or absconding of tenant.

18. When any landlord or immediate lessor of any tenement or hereditament in Ireland assessed to the duty chargeable under Schedule (A.) of this Act shall have paid such duty, and shall afterwards prove to the satisfaction of the Commissioners for Special Purposes that the rent due or payable to him in respect of such tenement or hereditament for the period for which the said duty was assessed, or any portion of such rent, has been wholly and irrecoverably lost by reason of the bankruptcy, insolvency, or absconding of the tenant or occupier by whom such rent was payable, or by the fraudulent assignment or removal of his goods, or by reason of such tenement or hereditament being left waste and unoccupied, then and in such case the said landlord or lessor shall be entitled to be repaid such proportion of the said duty as he shall have paid in respect of the rent so lost;

And the said Commissioners shall order and direct the repayment of such proportion of duty in like manner as by the said Act of the fifth and sixth years of Her Majesty, chapter thirty-five,¹ they are authorized to order and direct the repayment of duty in other cases, provided that such landlord or lessor shall make his claim for such repayment to the said Commissioners within the period of six calendar months after the expiration of the year for which the said duty was assessed.

Persons having the custody of valuations under the poor relief Acts in Ireland to produce same to officers under this Act, and to permit copies to be taken.

19. Every person having in his custody or possession any survey or valuation on which the rates for any union or electoral division shall be assessed or made, or any rate or assessment made under the provisions of the Acts for the relief of the poor in Ireland, or any of them, shall, at the request of any inspector, surveyor, or other officer acting in the execution of this Act in Ireland, produce and show every such survey, valuation, rate, and assessment to such inspector, surveyor, or other officer, and permit him to inspect the same, and to take copies thereof or extracts therefrom without

¹ See s. 61, ante, p. 63.

paying anything for the same; and in case the person having the custody or possession of any such survey, valuation, rate, or assessment shall, on any such request as aforesaid, refuse to produce the same to such inspector, surveyor, or other officer, or to permit him to inspect the same, or to take copies thereof or such extracts as he may think fit to take therefrom, such person shall, for every such refusal, forfeit the sum of fifty pounds.

Penalty for refusal, &c.

As to Schedules (D.) and (E.)

20. The assessments of the duties chargeable in Ireland under the several Schedules (D.) and (E.) of this Act shall be made by such surveyors of taxes, or other officers of inland revenue as the Commissioners of Inland Revenue shall appoint in that behalf; and such assessments shall be allowed and signed by the Commissioners for Special Purposes, who shall also appoint the times and places for hearing appeals against the same as herein-after mentioned,¹ and shall also cause due notice of every such assessment, and of the amount thereof, and of the time and place appointed for hearing any appeal against the same, to be given by some officer of inland revenue to every person so assessed.

By whom assessments under Schedules (D.) and (E.) to be made in Ireland.

As to Appeals.

21. All appeals against assessments under this Act in Ireland shall be heard and determined by the said Commissioners for Special Purposes, or any two of them, whose determination on any such appeal shall be final and conclusive, unless the person charged by the assessment shall think himself aggrieved by such determination, and shall require that such appeal shall be re-heard as herein-after provided;² and where any person charged by any such assessment as aforesaid, and to whom notice thereof and of the time and place appointed for hearing any appeal against the same shall be given as herein-before directed, shall neglect to appeal accordingly, such assessment shall also be conclusive, and such person shall be precluded from afterwards disputing or questioning the same.

Appeals in Ireland to be heard and determined by the Commissioners for Special Purposes.

¹ See ss. 21, 22.

² See s. 22.

be allowed and repaid under an order of the said Commissioners, in like manner as in other cases where duties are allowed and repaid under the provisions in that behalf contained in the said Act of the fifth and sixth years of Her Majesty, chapter thirty-five.¹

Hop
grounds to
be charged
under Sched-
ule (B.) as
other lands.

39. Provided also,² That notwithstanding anything in the said Act of the fifth and sixth years of Her Majesty, chapter thirty-five,³ contained, all lands occupied for the growth of hops shall be charged to the duties under Schedule (B.) of this Act according to the general Rules contained in Schedule (B.) of the said first-mentioned Act, and not by estimating the profits of such lands according to the Rules contained in Schedule (D.) of the said Act.

Deductions
of duty on
payment
of rent, in-
terest, &c.

40.⁴ Every person who shall be liable to the payment of any rent, or any yearly interest of money, or any annuity or other annual payment, either as a charge on any property

¹ See s. 60, Schedule (A.), No. V., and s. 61, ante, p. 63.

² See note to s. 34, ante.

³ See s. 63, Schedule (B.), No. VIII., ante, p. 67.

⁴ F., being seized in fee of one moiety of certain mines, sold her share for 45,000*l.*, payable 3,385*l.* down, and the residue by half-yearly instalments of 708*l.* 11*s.* 8*d.*, during a period of thirty years:—Held, first, that the purchaser was not empowered by this section to deduct income tax from the instalments. Secondly, that the instalments were not chargeable with income tax under the words ‘annuities or other annual profits and gains in Schedule (D.) of this Act;’ or under the words ‘annual payments payable as a personal debt or obligation by virtue of any contract’ in 5 & 6 Vict. c. 35, s. 102, such instalments being the payment of a debt, and not being profits and gains, and therefore not within the purview of the Acts. (*Foley v. Fletcher*, 3 H. & N. 769.) It should be observed, however, that in that case Channell, B. in delivering judgment (at p. 788) expressly states: ‘We are not dealing with the question whether income tax might be payable in respect of such part of each instalment as consists of interest, but whether it is payable on the instalment itself.’

Where interest is payable on purchase money upon a sale by order of Court, the purchaser must pay the full purchase money and interest into Court, without deducting the income tax. See *Hokroyd v. Wyatt*, 1 De Gex & S. 125; in which case Knight Bruce, V. C., having ascertained from the registrar that the practice was universal in the office not to deduct the property tax in such cases, without giving an opinion on the point, was not prepared to introduce a new practice into the office. See also *Dawson v. Dawson*, 11 Jurist—984, a similar case before the Vice Chancellor of England. See also *Humble v. Humble*, 12 Beav. 43, where Lord Langdale decided

or as a personal debt or obligation by virtue of any contract, whether the same shall be received or payable half-yearly or at any shorter or more distant periods, shall be entitled and is hereby authorized, on making such payment, to deduct and retain thereout the amount of the rate of duty which at the time when such payment becomes due shall be payable¹ under this Act, that is to say, sevenpence, sixpence, or fivepence, as the case may be, for every twenty shillings of such pay-

against the deduction in the case of an ordinary purchaser paying his purchase money, with interest, into Court; the obvious reason for not allowing the deduction being that payment into Court is not payment to the party as against whom the purchaser is entitled to deduct the tax (per Page Wood, V.C., in *Bebb v. Bunny*, 1 Kay & J. at p. 219); but the purchaser is entitled to deduct the tax, and should apply for the deduction when the money is paid out of Court. (Ib. p. 218.)

The words 'yearly interest,' in this section, mean, not only interest accruing de anno in annum, but any interest at a fixed rate per cent. per annum, though accruing de die in diem. Per Page Wood, V.C., in *Bebb v. Bunny*, 1 Kay & J. 218.

In paying a creditor who has proved in an administration suit upon a bill of exchange, income tax is deducted from interest. This had been the uniform practice in the offices of the three Masters, and Knight Bruce, V.C., refused to disturb it. *Dinning v. Henderson*, 3 De Gex & S. 702, 19 Law Jour. Ch. 273.

In the case of mortgagor and mortgagee, the mortgagor is entitled to deduct from the interest paid to the mortgagee the income tax, which he necessarily has paid either in the shape of deductions from his rents, or from his dividends, prior to that period. *Mosse v. Salt*, 32 Law J. Rep. (N.S.) Ch. 756.

Where a fund was assigned to trustees upon trust to pay a fixed sum annually to creditors pro rata, with interest till payment; Held, that the assignor was entitled to deduct income tax on payments in respect of interest. *Crane v. Kilpin*, 6 Law Rep. Eq. 334.

Bankers cannot refuse to allow income tax to a customer upon interest accruing on a mortgage security. *Mosse v. Salt*, 32 Law J. Rep. (N.S.) Ch. 756.

Where the agent of an executor paid interest on a legacy for seventeen years, without deducting the property tax; Held that he could not afterwards deduct, out of future interest due, the amount of the property tax on such precedent payments. *Currie v. Goold*, 2 Mad. 163.

¹ Now, 'the amount of the rate or a proportionate amount of the several rates of income tax which were chargeable by law upon or in respect of such rent, interest, annuity, or other annual payment, or the source thereof, during the period through which the same was accruing due.' See 27 Vict. c. 18, s. 15.

ment; and the person liable to such payment shall be acquitted and discharged of so much money as such deduction shall amount unto, as if the amount thereof had actually been paid unto the person to whom such payment shall have been due and payable; and the person to whom such payment as aforesaid is to be made shall allow such deduction upon the receipt of the residue of such money, under pain of forfeiting the sum of fifty pounds for any refusal so to do:

Provided always, that no tenant or occupier of any property chargeable under Schedule (A.) of this Act shall be entitled to deduct or retain out of the rent thereof any greater sum than the amount of the duty which shall have been assessed and charged upon or in respect of such property, and actually paid by such tenant or occupier.

Deductions
to be made
from the net
payment
after
allowing
for poor
rate in
Ireland.

41. Provided always, That whenever any person liable to the said duties chargeable in Ireland under the said Schedule (A.) shall be entitled to retain a proportionate amount of such duties from any annual payment from which he is now by law entitled to deduct any sum on account of poor rates, he shall be entitled to retain such proportionate amount only upon the net sum payable by him after the allowance for poor rates.

Deduction
of duty to
be allowed
on payment
of rent-
charges
under the
drainage
advances
Acts.

42. And whereas under certain Acts of Parliament advances of public money to promote the improvement of lands have been made by way of loan, and in Ireland under an Act passed in the tenth year of Her Majesty, chapter ten, and any Acts amending the same, and under an Act passed in the fifth and sixth years of Her Majesty, chapter eighty-nine, for river drainage, and any Acts amending the same, and the repayment thereof has been secured by a rentcharge upon such lands to be paid for a term limited by the said Acts respectively, and by which the principal sums advanced will eventually be repaid with interest thereon, and it is just that provision should be made for deducting and allowing the duty charged by this Act in proportion to such interest on the payment of such rentcharge:

It shall be lawful for any person paying any such rentcharge from time to time to deduct and retain thereout in

respect of the duty chargeable under this Act one third part of the sum which the rate of such duty computed on such rentcharge will amount to and no more, and the collectors and receivers of such rentcharges are hereby required to allow such deduction upon receipt of the residue of such rentcharge then due.

43. No action of ejectment for nonpayment of rent in Ireland shall be defeated on the ground that the person liable to pay such rent is entitled, under the provisions of this Act or any Act incorporated therewith, to a deduction which would reduce the amount due by him under a year's rent.

No action of ejectment in Ireland to be defeated on ground of deductions reducing the amount due under a year's rent. Occupiers of lands &c. having made true returns of their annual value not required to make further returns for subsequent years.

44. The occupiers of lands, tenements, and hereditaments who shall make true and correct statements and returns, as required by the said Acts, of the annual value of all such lands, tenements, and hereditaments in their respective occupations, in order to an assessment of the duties chargeable thereon, under the respective Schedules (A.) and (B.) of this Act, for the year commencing from the fifth day of April one thousand eight hundred and fifty-three, shall not (unless they shall appeal against the continuance of the same assessment for any subsequent year) be required to make any further statements or returns of such annual value in respect of the same premises until the year one thousand eight hundred and fifty-seven;

And in like manner such occupiers as aforesaid who shall make true and correct statements and returns in order to an assessment of the said duties for the year commencing from the fifth day of April one thousand eight hundred and fifty-seven shall not (unless they shall appeal against the continuance of such last-mentioned assessment) be required to make any further statements or returns in respect of the same premises for any subsequent year of the period for which the said duties are by this Act granted.

45. The assessments to be made for the year commencing from the fifth day of April one thousand eight hundred and fifty-three of the duties chargeable under the respective Schedules (A.) and (B.) of this Act shall be and remain in force, and the several sums charged and assessed therein shall

Assessments under Schedules (A.) and (B.) to be continued in force for

subsequent
years.

be collected and levied also, for the second year for which the same duties are by this Act granted, without altering the names of the parties charged, notwithstanding any change in the occupation of the premises in respect of which any such assessment may be made; and the same assessments reduced and abated in proportion to the reduced duties which will then be chargeable under this Act shall in like manner be collected and levied for the third and fourth years respectively; and in like manner also the assessments to be made of the said duties for the year commencing from the fifth day of April one thousand eight hundred and fifty-seven shall be and remain in force, and the several sums charged and assessed therein for the said last-mentioned year shall also be collected and levied, for each and every remaining year of the period for which the said duties are by this Act granted: Provided always, that the continuance of any such assessment for the second or any subsequent year shall be subject to the conditions, rules, and regulations in that behalf contained in section eighty-seven¹ of the said Act of the fifth and sixth years of Her Majesty, chapter thirty-five, in relation to the continuance of assessments made under that Act.

Relief
granted by
13 & 14
Vict.c.12, s.
8, operates
occupying
lands for
the pur-
poses of
husbandry
extended in
the case of
tenant
farmers.

46. The relief granted by the third section of the said Act of the thirteenth and fourteenth years of Her Majesty, chapter twelve,² to persons occupying lands for the purposes of husbandry only, and obtaining their livelihood principally from husbandry, shall be extended and granted to every person occupying lands as tenant thereof for the purposes of husbandry only, although he may not obtain his livelihood principally from husbandry, as well as to every person occupying lands for the purposes aforesaid, being the owner thereof, and obtaining his livelihood principally as aforesaid.

Appellants
may re-
quire Com-
missioners
to appoint
a valuer to
value lands.

47. Whereas by the eighty-first section of the said Act of the fifth and sixth years of Her Majesty, chapter thirty-five,³ if upon appeal any dispute shall arise touching the annual value of any lands, tenements, or hereditaments, the Commissioners are authorized, if they deem it necessary, to direct

¹ See ante, p. 83.

² See 14 Vict. c. 12, s. 3, ante, p. 235.

³ See ante, p. 85.

that a valuation thereof shall be taken and made by a person of skill to be named by the said Commissioners: It shall be lawful for the appellant, as well as the said Commissioners, upon any such appeal, to require that such valuation as aforesaid shall be made, and the said Commissioners, on being required so to do by the appellant, as well as in cases where they may deem it necessary, shall name a person of skill to make such valuation; and, upon such valuation being verified on the oath of the person making the same, the assessment shall be made according thereto.

48. The duty to be charged under Schedule (D.) in respect of professions, employments, or vocations not contained in any other schedule of this Act shall be computed on a sum not less than the full amount of the balance of the profits, gains, and emoluments of such professions, employments, or vocations upon a fair and just average of three years, instead of the amount of such profits, gains, and emoluments within the preceding year, as directed by the Rules of Schedule (D.) in the said Act of the fifth and sixth years of Her Majesty, chapter thirty-five,¹ but subject in all other respects to the said last-mentioned Rules.

Duty on professions to be charged on an average of the profits of three years.

49. Any friendly society legally established under any Act of Parliament relating to friendly societies, and which does not assure or grant to any individual any sum or annuity to an amount which would debar such society from the benefit of the exemption granted to friendly societies by the said Act of the fifth and sixth years of Her Majesty, chapter thirty-five, in respect of their stocks, dividends, and interest chargeable under Schedule (C.) of the said Act,² shall be entitled to exemption under this Act, as well in respect of all their interest and other profits and gains chargeable under Schedule (D.) as in respect of their stocks, dividends, and interest chargeable under Schedule (C.) of this Act.

Friendly societies legally established entitled to exemption under both Schedule (C.) and Schedule (D.)

50. In ascertaining, estimating, or assessing the profits of any person chargeable under Schedule (D.) of this Act, either upon appeal or otherwise, it shall be lawful to estimate the

In estimating profits under Schedule

¹ See Case II., 2nd rule, ante, p. 108.

² See 5 & 6 Vict. c. 35, s. 88, Schedule (C.), first exemption, ante, p. 93.

(D.) doubtful debts to be valued.

value of all doubtful debts due or owing to such person ;¹ and in the case of the bankruptcy or insolvency of the debtor, the amount of the dividend which may reasonably be expected to be received on any such debt shall be deemed to be the value thereof, and the duty chargeable under the said schedule shall be assessed and charged upon the estimated value of all such doubtful debts accordingly.

Expenses necessarily incurred in the performance of the duties of a public office to be deducted from the amount of salary, &c. to be assessed.

51. In assessing the duty chargeable under Schedule (E.) of this Act in respect of any public office or employment² where the person exercising the same is necessarily obliged to incur and defray out of the salary, fees, or emoluments of such office or employment the expenses of travelling in the performance of the duties thereof, or of keeping and maintaining a horse to enable him to perform the same, or otherwise to lay out and expend money, wholly, exclusively, and necessarily in the performance of the duties of his office or employment, it shall be lawful to deduct from the amount of the said salary, fees, and emoluments to be assessed under this Act the amount of all such expenses and disbursements necessarily incurred and defrayed in manner aforesaid.

Abatement of duty to be made to clergymen for expenses incurred in performance of their duties.

52. In assessing the duty chargeable under any schedule of this Act upon any clergyman or minister of any religious denomination in respect of any profits, fees, or emoluments of his profession or vocation, it shall be lawful to deduct from such profits, fees, or emoluments any sum or sums of money paid or expenses incurred by him wholly, exclusively, and necessarily in the performance of his duty or function as such clergyman or minister ; and if such sum or sums or expenses shall not have been deducted as aforesaid, then a proportionate part of the duty charged and paid by such clergyman or minister shall, on due proof to the Commissioners of such sum or sums having been expended as aforesaid, be repaid to such clergyman or minister.

Public

53. Where any person who shall hold or exercise any

¹ As to debts proved to the satisfaction of the Commissioners to be bad debts, see 5 & 6 Vict. c. 35, s. 100, Schedule (D.), case I., third rule, ante, p. 108.

² For the Rules for assessing and charging the duties under Schedule (E.), see 5 & 6 Vict. c. 35, s. 146, ante, p. 154.

public office or employment of profit shall at any time or times during or for or in respect of any year of assessment become entitled to any additional salary, fees, or emoluments beyond the amount for which any assessment may have been made upon him, or beyond the amount for which at the commencement of such year he may have been liable to be assessed, an additional or supplemental assessment shall from time to time, as often as the case shall require, be made upon such person for such additional salary, fees, or emoluments, so that he shall be assessed and charged for the full amount of the whole of the salary, fees, and emoluments which he shall receive or become entitled to at any time, and from time to time during or for or in respect of the said year of assessment.¹

officers becoming entitled to increased salaries, &c. to be charged for the same by supplemental assessment.

54.² Any person who shall have made insurance on his life or on the life of his wife, or shall have contracted for any deferred annuity on his own life or on the life of his wife, in or with any insurance company which shall become registered under any Act to be passed in the present session of Parliament for that purpose,³ and which shall comply with the requirements of such Act, and any person who shall under any Act of Parliament be liable to the payment of an annual sum, or to have an annual sum deducted from his salary or stipend, in order to secure a deferred annuity to his widow or a provision to his children after his death, shall be entitled to deduct the amount of the annual premium paid by him for such insurance or contract, or the annual sum paid by him or deducted from his salary or stipend as aforesaid, from any profits or gains in respect of which he shall be liable to be assessed under either of the Schedules (D.) or (E.) of this

Persons who have made insurance or contracted for a deferred annuity on the lives of themselves or wives to be allowed an abatement of duty in respect of the annual premiums made.

¹ For the rules for assessing and charging the duties, see 5 & 6 Vict. c. 35, s. 146, ante, p. 154.

² By 22 & 23 Vict. c. 18, s. 6, the benefit and advantage of the provision contained in this section is extended and granted to any person who has or shall have contracted for any deferred annuity on his own life, or on the life of his wife, with the Commissioners for the Reduction of the National Debt.

³ As to the insurance offices in which insurances may be effected in order to be entitled to the benefits and advantages of this section, see 16 & 17 Vict. c. 91, s. 1, post, p. 276.

Act, or to have any assessment which may be made upon him under either of the said schedules reduced or abated by the deduction of the amount of the said annual premium from the amount of the profits or gains on which such assessment has been made; or if such person shall be assessed to duties under any of the schedules contained in this Act, and shall have paid such assessment, or shall have paid or been charged with any of the said duties by deduction or otherwise, such person on claim made to the Commissioners for Special Purposes, and on production to them of the receipt for such annual payment, and on proof of the facts to the satisfaction of the said Commissioners, shall be entitled to have repaid to him such proportion of the said duties paid by such person as the amount of the said annual premium bears to the whole amount of his profits and gains on which he shall be chargeable under all or any of the schedules of this Act:

Provided always, that no such abatement, allowance, or repayment as aforesaid shall be made in respect of any such annual premium beyond one sixth part of the whole amount of the profits and gains of such person so chargeable as aforesaid; nor shall any such deduction or abatement entitle any such person to claim total exemption or any relief from duty on the ground of his profits and gains being thereby reduced below one hundred or one hundred and fifty pounds, as the case may be.¹

Persons who have removed before appealing may be allowed to appeal to the Commissioners of the district to which they have removed.

55. Where any person assessed or charged to any of the duties under this Act shall have removed from the district within which the assessment or charge upon him was made without having appealed against such assessment or charge in such district, it shall be lawful for the Commissioners of Inland Revenue, if they shall think fit, on the application of such person, to authorize and empower the Commissioners of the district to which such person shall have removed as aforesaid to hear and determine his appeal against such assessment or charge, and in every such case the said last-mentioned Commissioners shall have full power and authority and they are hereby required to hear and determine such

¹ See s. 28 of this Act.

appeal accordingly, and any sum or sums from which such person may not be relieved on such appeal shall be recovered and levied in the same manner as if such appeal had been heard and determined by the Commissioners of the district in which such assessment or charge was made.

56. If any person shall knowingly and wilfully aid, abet, or assist, or incite or induce, any other person to make or deliver any false or fraudulent account, statement, or declaration of or concerning any profits or gains chargeable under this Act, or of the yearly rent or value of any lands, tenements, or hereditaments, or of any matters or things affecting such rent or value, such person so offending shall for every such offence forfeit the sum of fifty pounds.

Penalty for inducing persons to make false returns of profits or of the value of lands.

57.¹ In lieu of the allowances by the said Act of the fifth and sixth years of Her present Majesty directed to be granted to the clerk of the respective Commissioners for the due performance of the duties of his office, there shall be granted the following allowances respectively; (that is to say,)

Allowances to clerks to Commissioners.

The clerk of the respective Commissioners who shall duly perform the duties of his office within the respective times limited by law in that behalf, and shall have borne and sustained the incidental expenses mentioned in the said Act, shall, by warrant under the hands of the said Commissioners, have and receive from the respective officers for receipt twopence in the pound on the net amount of the sums assessed and charged in the duplicates of assessment, after all appeals heard and determined, and all just reductions, abatements, and discharges made from such assessments and duplicates respectively;

And the clerk who shall not have borne and sustained such incidental expenses shall by like warrant have and receive one penny in the pound of such net amount of the sums assessed and charged as aforesaid, after all such reductions, abatements, and discharges as aforesaid, provided he shall have duly performed the duties of his office in the

¹ By 19 & 20 Vict. c. 80, s. 2, the allowances, under 5 & 6 Vict. c. 35, s. 183, and this Act, to clerks to Income Tax Commissioners, are repealed, and other allowances are granted in lieu thereof. See post, p. 289.

manner mentioned in the said Act, and not otherwise :
 Provided always, that it shall be lawful for the Commissioners of Her Majesty's Treasury to cause such further allowance to be made to such clerk as aforesaid who shall have faithfully performed his duty under this Act, and shall have borne and sustained such incidental expenses as aforesaid, of any sum not exceeding one penny in the pound on the amount of such part of the gross assessment as shall have been discharged on occasion of claims for exemption or abatement made or allowed under this Act on the ground of income being below one hundred and fifty pounds and one hundred pounds a year respectively, as the said last-mentioned Commissioners shall, on consideration of the extent and population of the district and the number of such claims, think proper to direct; and the certificate of the Commissioners of Inland Revenue shall be an authority to the officers for receipt respectively to pay such further allowance.

Collectors
in Ireland
to have
such
poundage
or other
remune-
ration as
the Trea-
sury may
order.

58. The several collectors of the duties granted by this Act in Ireland shall have and receive such rate of poundage on the money of the said duties which they shall respectively collect and pay to the proper officer for receipt, or such other reasonable remuneration for their service, pains, and labour respectively in executing this Act, as the Commissioners of Her Majesty's Treasury shall by any warrant from time to time order and direct in that behalf.

Commence-
ment and
continu-
ance of the
Act.

59. This Act shall commence and take effect from and after the fifth day of April one thousand eight hundred and fifty-three, and together with the duties therein contained shall continue in force until the sixth day of April one thousand eight hundred and sixty, and no longer :

Proviso.

Provided always, that this Act and the said duties shall not then cease with respect to any assessment which ought to have been made before the last-mentioned day, but which shall not then have been made and completed, nor with respect to any of the said duties which shall have been assessed and shall then remain unpaid, nor with respect to any penalty before then incurred, nor with respect to any deduction of the said duties or any portion thereof authorized by law to be made out of

any rent, interest, or other annual payment which shall become due or payable before the said last-mentioned day, nor with respect to any penalty for refusing to allow any such deduction, although such refusal may be after the said last-mentioned day, nor shall the duties cease in any case where the assessments for the preceding year shall not have been completed before the said sixth day of April one thousand eight hundred and sixty; but all the powers and provisions of this Act shall continue in force for making and completing all such assessments as aforesaid, and for levying and recovering the duties so assessed or to be assessed, and all arrears of such duties, and also for re-assessing the same in default of payment in the manner herein directed, and for making and allowing such deduction as aforesaid, and for the suing for, adjudging, and recovering any penalty which shall have been or may be incurred.

16 & 17 VICTORIA, CAP. 91.

An Act to extend for a time the provision for abatement of income tax in respect of insurances on lives.

[20th August 1853.]

Whereas by the Act of the present session (chapter thirty-four), 'for granting to Her Majesty duties on profits arising from property, professions, trades, and offices,' (section fifty-four),¹ provision is made for deduction, abatement, allowance, or repayment in favour of any person (assessed or charged with the duties therein mentioned) who should have made insurance on his life, or on the life of his wife, or should have contracted for any deferred annuity on his own life, or on the life of his wife, in or with any insurance company which should become registered under any Act to be passed in the present session of Parliament for that purpose, and which should comply with the requirements of such Act (in

16 & 17
Vict. c. 34.

¹ See ante, p. 271.

respect of the annual premiums paid by him for such insurance or contract): And whereas (as it may happen that an Act for the registration of insurance companies may not be passed in the present session of Parliament) it is expedient that the benefit of the recited provision should for a limited time be extended to persons insuring or contracting with such insurance offices as herein-after mentioned: Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Defining insurance offices in which insurances on lives may be effected in order to give a right to abatement of income tax.

1. Any person who shall have made any such insurance or contracted for any such deferred annuity as in the said provision mentioned, in or with any insurance company existing on the first day of November one thousand eight hundred and forty-four, or in or with any insurance company registered pursuant to the Act of the session holden in the seventh and eighth years of Her Majesty (chapter one hundred and ten) 'for the registration, incorporation, and regulation of joint stock companies,' shall be entitled to all the benefits and advantages which by the said provision are expressed to be given in respect of the like insurance or contract in or with any insurance company which shall become registered under any Act to be passed in the present session of Parliament for that purpose.

Continuance of Act.

3. This Act shall continue in force until the fifth day of July one thousand eight hundred and fifty-four.¹

¹ Continued by the following Acts:—17 & 18 Vict. c. 40, until July 5, 1855; 18 & 19 Vict. c. 35, until July 5, 1856, and extended to insurances with Friendly Societies; 19 & 20 Vict. c. 33, until July 5, 1857; 20 & 21 Vict. c. 5, until April 6, 1860; and, by 23 Vict. c. 14, s. 11, to continue in force and be applied for the granting of the like relief in regard to the duties imposed by the Act.

17 VICTORIA, CAP. 1.

An Act to (*inter alia*) authorize justices of the peace in Ireland to administer oaths required in matters relating to income tax. [17th February 1854.]

5. And whereas by the several Acts in force relating to the duties granted by an Act passed in the last session of Parliament, chapter thirty-four, on profits arising from property, professions, trades, and offices, divers oaths are required to be taken by persons appointed assessors and collectors of the said duties,¹ and by persons claiming exemption from or a return or repayment of the said duties under the several provisions of the said Acts, and by other persons in relation to the execution of the said Acts, which said oaths the Commissioners for Special Purposes and other Commissioners in the said Acts mentioned are respectively authorized to administer; and it is expedient to authorize Her Majesty's justices of the peace in Ireland as well as the said Commissioners to administer the same :

Justices of the peace in Ireland may administer oaths required by the Acts relating to the income tax.

Be it enacted, That it shall be lawful for Her Majesty's justices of the peace in Ireland respectively within their respective jurisdictions, and any one of them is hereby authorized and empowered, to administer to any such assessor or collector or to any other person any oath required or authorized by the said several Acts or any of them to be taken in any matter relating to the execution of the said Acts.

¹ As to the oaths to be taken by assessors, collectors, &c., see 5 & 6 Vict. c. 35, s. 38, ante, p. 33.

17 VICTORIA, CAP. 10.

An Act for granting to Her Majesty additional duties on profits arising from property, professions, trades, and offices. [12th May 1854.]

1. [*Additional duties to be charged on property, &c., for the year commencing on the 6th of April 1854.*]
2. [*Duties to be assessed and raised under the provisions of recited Act (16 & 17 Vict. c. 34), and the several Acts therein mentioned or referred to.*]

17 VICTORIA, CAP. 24.

An Act for granting to Her Majesty an increased rate of duty on profits arising from property, professions, trades, and offices. [16th June 1854.]

1. [*Increased rate of income tax to be charged from 5th April 1854, in lieu of existing rates expired.*]
2. [*Duty to be assessed and raised under the provisions of recited Acts.*]

Interest on
exchequer
bills how to
be charged.

3. Provided always, That the interest on exchequer bills which will become due and payable on the twelfth day of June one thousand eight hundred and fifty-four for the preceding year shall be chargeable with the rate or duty of sevenpence only for every twenty shillings thereof, computed up to and including the fifth day of April one thousand eight hundred and fifty-four, and with the rate of one shilling and twopence for every twenty shillings thereof computed from the last-mentioned day up to the twelfth day of June one thousand eight hundred and fifty-four:

Provided also, that the interest on exchequer bills which shall become due and payable in June next after the termination of this Act and of the said Act of the last session of Parliament respectively, or of the duties granted by the said Acts respectively, shall be chargeable and shall be assessed up to the day of payment in June, in manner following; (that is to say,) on the interest computed up to the fifth day of April next immediately preceding with the rate of duty which shall be in force and chargeable under the said Acts respectively on the said fifth day of April, and on the interest computed from the said last-mentioned day up to the said day of payment in June with the rate of duty which shall be in force and chargeable as aforesaid from and after the said fifth day of April; provided, that if the duties by this and the said other Act respectively granted shall finally cease and determine on the said fifth day of April, then the said interest for the whole year up to the said day of payment in June shall be chargeable with the rate of duty in force on the said fifth day of April immediately preceding.

4. Provided always, That in any case where, under or by virtue of the said Act of the last session of Parliament, or any Act or Acts therein recited or mentioned, any less rate or duty than the rate of sevenpence for every twenty shillings of the annual value or amount of any property, profits, or gains would, if this Act and the said other Act of the present session had not been passed, have been chargeable in the present year, or where any relief or abatement or deduction is by any such Act or Acts as aforesaid directed to be given, made, or allowed at or after any rate in such Act or Acts specified or mentioned, then and in every such case the rate of duty, or of such relief, abatement, or deduction, to be charged, given, made, and allowed respectively under this Act, shall be in the same proportion to the rate or duty of one shilling and twopence for every twenty shillings granted by this Act as the rate of duty, relief, abatement, and deduction respectively which in this present year would have been chargeable or given, made or allowed in the like cases respectively under the said Act of the last session, bears to

All relief, abatement, and deduction to be proportionate to the increased rate of duty granted by this Act.

the rate or duty of sevenpence for every twenty shillings granted by the said last-mentioned Act.

Copies of poor rates in Ireland to be transmitted to the Commissioners of Inland Revenue only when required by them.

5. And whereas by the said Act of the last session of Parliament¹ the clerk of the board of guardians of every poor law union in Ireland and the collector of general rates in the city of Dublin are respectively required, under a certain penalty for any neglect, to transmit to the Commissioners of Inland Revenue yearly within the period in the said Act mentioned true copies of the last rates made for the relief of the poor, and it is found by experience that the yearly transmission of such copies is for the most part unnecessary: Be it enacted, That copies of the said rates shall be transmitted at such times only as they shall be required by the said Commissioners, and the penalty imposed by the said Act for any neglect to transmit such copies shall attach and be incurred only for any neglect to transmit the same in pursuance of any requisition of the said Commissioners.

Commencement and continuance of this Act.

6. This Act shall commence and take effect from and after the fifth day of April one thousand eight hundred and fifty-four, and, together with the duty therein contained, shall continue in force during the present war,² and until the sixth day of April next after the ratification of a definitive treaty of peace, and no longer:

Provided always, that if the ratification of such treaty shall take place at any time before the sixth day of April one thousand eight hundred and fifty-nine, then on and from and after the sixth day of April next after the ratification of such treaty the said increased rate and duty by this Act granted shall cease, and in lieu thereof the several rates and duties granted by the said Act of the last session of Parliament shall revive and be payable during so much of the respective terms limited by the said last-mentioned Act as shall be then unexpired, as if this Act had not been passed.

7.³ [*Act to continue in force for recovery of arrears of duty, &c.*]

¹ See 16 & 17 Vict. c. 34, s. 12, ante, p. 247.

² The war with Russia.

³ This section is, with the exception that it contains a reservation with respect to the assessment of the interest on exchequer bills becoming due in June next after the time appointed for cessation of the duty, similar, *mutatis mutandis*, to the proviso contained in 16 & 17 Vict. c. 34, s. 59.

17 & 18 VICTORIA, CAP. 40.

An Act to continue an Act of the last session of Parliament for extending for a limited time the provision for abatement of income tax in respect of insurance on lives.

1. [*Recited Act (16 & 17 Vict. c. 91, see ante, p. 275), continued till the 5th of July 1855.*]

17 & 18 VICTORIA, CAP. 85.

An Act for better securing the collecting and accounting for the land tax, assessed taxes, and income tax by the collectors thereof. [10th August 1854.]

Whereas, under and by virtue of the several Acts relating to the land tax, the assessed taxes, and the duties on profits arising from property, professions, trades, and offices, the respective Commissioners acting in the execution of the said Acts respectively are authorized and empowered¹ to require the persons to be appointed collectors of the said taxes and duties respectively to give good and sufficient security for the duly paying such monies assessed under the said Acts respectively as shall come to their hands, and for the due performance in other respects of their duty as such collectors, in the manner in the said Acts respectively mentioned :

And whereas, owing to the omission of the said Commissioners to require such good and sufficient security to be

¹ See 43 Geo. 3, c. 99, s. 13, post, Appendix I.

given by the persons appointed by them to be such collectors, or owing to the inability of such persons to give the requisite security, the inhabitants of many parishes and places have frequently suffered by being subjected to re-assessment¹ for monies collected and misappropriated by such collectors; and it is expedient to amend the laws in that behalf, and to make better provision for securing the duly collecting, accounting for, and paying over of the said taxes and duties by the respective collectors thereof: Be it enacted as follows:

Commissioners of Inland Revenue may require security to be given by collectors of taxes.

1. It shall be lawful for the Commissioners of Inland Revenue, in any case, and whenever they shall think fit, to give notice to the respective Commissioners acting in the execution of the said Acts relating to the said taxes and duties respectively, or any of them, in or for any district or division, that the said Commissioners of Inland Revenue require that the persons appointed or to be appointed collectors of the said taxes or duties, or any of them, in or for any parish or place, or all or any of the several parishes or places specified in such notice, and within such district or division, shall give security to the satisfaction of the said last-mentioned Commissioners for the due collecting, accounting for, and paying over of the monies collected or to be collected by such persons respectively, and for the due performance of their duties as such collectors as aforesaid;

And it shall also be lawful for the said Commissioners of Inland Revenue, in any case in which they shall think fit, to cause the like notice to be given to any person or persons who may have been appointed such collector or collectors as aforesaid;

And after such notice to the said Commissioners acting as aforesaid it shall not be lawful for them to appoint any person to be such collector in or for any such parish or place as aforesaid unless he shall previously give such security;

And in case any person who may have been appointed such collector, and to whom such notice as aforesaid shall be given, shall neglect or omit to give such security within the time thereby limited for that purpose, his appointment and

¹ See 5 & 6 Vict. c. 35, s. 174, ante, p. 170.

authority as such collector shall cease and determine from the time of such neglect or default.

2. If, after any such notice as aforesaid given by the Commissioners of Inland Revenue, there shall be any neglect or delay in the appointment of collectors who shall previously have given such security as by this Act is required, or any neglect or omission on the part of any person or persons who may have been appointed such collector or collectors to give such security, it shall be lawful for the Commissioners of Inland Revenue, by warrant signed by any two or more of them, and in such form as they shall think proper, to appoint such person or persons as they shall think fit to be collector or collectors of all or any of the said taxes and duties in or for any parish or place, or in or for several parishes or places, in or with respect to which any such neglect, delay, or omission as aforesaid shall have occurred; and such person or persons so appointed by the said Commissioners of Inland Revenue to be such collector or collectors as aforesaid shall have, use, and exercise and they are hereby invested with all such powers and authorities for the collecting, levying, and enforcing the payment of the said taxes and duties respectively assessed or charged in the assessment thereof for any such parish or place as by the laws in force any collector or collectors duly appointed by the Commissioners acting in the execution of the Acts relating to the said taxes and duties respectively could or might use or exercise or are invested with; and any warrant of the Commissioners of Inland Revenue directed to any person or persons appointed by them to be such collector or collectors as aforesaid shall have the like force and effect, and confer the like power and authority, as any warrant of the said Commissioners acting as aforesaid directed to any person or persons duly appointed by them to be collector or collectors of the said taxes and duties, or any of them.

In default of security being given, Commissioners of Inland Revenue may appoint collectors.

3. The security by this Act required to be given in pursuance of any such notice as aforesaid shall be by bond to Her Majesty, her heirs and successors, to be entered into by such collectors respectively, with two or more sufficient sureties, to

Security to be by bond to Her Majesty, with sureties approved by

Commissioners of
Inland
Revenue.

be approved by the Commissioners of Inland Revenue, or with any guarantee society so approved, and in such sum or sums as the said last-mentioned Commissioners shall think proper in that behalf;

And the condition of every such bond shall be, that the said collectors shall duly demand the said taxes and duties respectively of the several persons on whom the same are assessed or charged, or from whom the same are payable, and in case of nonpayment thereof that such collectors shall duly enforce the powers of the several Acts in that behalf against those who make default, and that such collectors shall duly account for and pay over all such monies as shall come to their hands as or for any such taxes or duties as aforesaid to the Receiver General of Inland Revenue, or other proper officer appointed for the receipt of such taxes and duties; and the said condition shall also contain such further and other terms and provisions as the Commissioners of Inland Revenue may deem to be fit and proper for securing the duly collecting, accounting for, and paying over by the said collectors of all such taxes and duties, and the true and faithful execution of their office of collectors, without fraud or delay; and every such bond and the condition thereof shall be in such form as the Commissioners of Inland Revenue shall provide or cause to be prepared for the purposes aforesaid.

Duplicates
of assessments to be
delivered to
collectors
appointed
by Com-
missioners
of Inland
Revenue.

4. Upon the appointment by the Commissioners of Inland Revenue of any person or persons to be the collector or collectors of the said taxes and duties or any of them in or for any parish or place, the Commissioners acting in the execution of the Acts relating to such taxes and duties respectively shall cause duplicates,¹ signed by them, of the assessments of the said taxes and duties respectively in or for such parish or place, to be delivered to such collector or collectors; and any person who shall have in his custody or possession any such duplicate, and shall refuse to deliver over the same to any such collector, on demand made by

¹ As to the issue of duplicates of assessments to collectors, see 5 & 6 Vict. c. 35, s. 172.

him for the same, shall forfeit the sum of one hundred pounds.

5. No parish or place shall be answerable for the acts, neglects, or defaults of any collector of the said taxes or duties, or any of them, who shall be appointed by the Commissioners of Inland Revenue,¹ or who shall give security to the satisfaction of the said Commissioners, in pursuance of this Act, nor shall any parish or place be liable to be re-assessed for any arrear or deficiency of the said taxes or duties arising from any default or failure of such collector.

Parishes not to be answerable for the default of collectors appointed by Commissioners of Inland Revenue.

6. It shall be lawful for the Commissioners of Inland Revenue to provide books of printed forms of receipts, with counterfoils, applicable to the receipt of the said taxes and duties respectively, by the several collectors thereof, and also to make such orders and regulations for the filling up and using of such receipts and counterfoils by the said collectors, and for the inspection of such books of forms and counterfoils by the inspectors or surveyors of taxes or other officers, as the said Commissioners may deem to be necessary or proper for checking the collection or receipt of the said taxes and duties respectively by the several collectors thereof; and it shall be incumbent upon and deemed to be the duty of the said collectors respectively to conform to and comply with such orders and regulations accordingly..

Commissioners of Inland Revenue may provide books of printed forms of receipts and counterfoils to be used by collectors of taxes.

7. Every collector of any of the said taxes or duties who shall have been supplied with any such book of printed forms of receipts and counterfoils as aforesaid, upon receiving any sum of money for any of such taxes or duties to which the said forms are applicable shall give a receipt for the same upon one of such printed forms, properly filled up and signed by him, and shall also properly fill up the counterfoil of such receipt, and keep the same remaining in the said book;

Collectors to give receipts for taxes on the proper printed forms, and to fill up counterfoils.

And if any such collector shall refuse, neglect, or omit to give such receipt as aforesaid, or to fill up and keep such counterfoil in the manner herein directed, or if any such collector who shall have been supplied with any such book of

Penalty for refusal or neglect.

¹ As to the liability of parishes and places in respect of the acts, neglects, and defaults of collectors otherwise appointed, see 5 & 6 Vict. c. 35, s. 174.

printed forms as aforesaid shall give any receipt for any of such taxes or duties otherwise than upon such proper printed form as aforesaid, he shall forfeit for every such offence the sum of ten pounds, to be recovered in like manner as any other penalty may be recovered under the Acts relating to the said taxes or duties for which such receipt shall have been given.

18 VICTORIA, CAP. 20.

An Act for granting to Her Majesty an increased rate of duty on profits arising from property, professions, trades, and offices. [25th May 1855.]

1. [*Additional rate of 2d. in the pound on income tax to be charged from 5th April 1855.*]

2.¹ [*All relief, abatement, and deduction to be proportionate to the increased rate of duty granted by this Act.*]

3. [*Duty to be assessed and raised under the provisions of recited Acts.*]

4. [*Continuance of duties.*]

5. [*Continuance of Act for recovery of arrears of duty, &c.*]

18 & 19 VICTORIA, CAP. 35.

An Act to continue the Act for extending for a limited time the provision for abatement of income tax in respect of insurance on lives. [26th June 1855.]

Whereas by an Act passed in the session of Parliament holden in the sixteenth and seventeenth years of the reign of

16 & 17
Vict. c. 91.

¹ The provisions of ss. 2-5 are similar to those of 17 Vict. c.*24, ss. 2, 4, 6, and 7.

Her present Majesty, intituled 'An Act to extend for a limited time the provision for abatement of income tax in respect of insurance on lives,' which Act was limited to continue in force until the fifth day of July one thousand eight hundred and fifty-four: And whereas by an Act passed in the last session of Parliament the said first-mentioned Act was continued until the fifth day of July one thousand eight hundred and fifty-five: And whereas it is expedient to extend the benefit of the recited provisions to persons insuring or contracting with such friendly societies as are hereinafter mentioned: Be it enacted as follows:

17 & 18
Vict. c. 40.

1. Any person or persons who shall have made any such insurance or contracted for any such deferred annuity as in the said recited Acts mentioned, in or with any friendly society legally established under any Act of Parliament relating to friendly societies, shall be entitled to all the benefits and advantages conferred by the said recited Acts: provided that the premiums payable in respect of such insurances shall not be made for shorter periods than three months.

Persons having made insurances with Friendly Societies to be entitled to the benefit of recited Acts.

2. The said Act shall continue in force until the fifth day of July one thousand eight hundred and fifty-six,¹ and shall be applicable, with respect to the rate of duty of one shilling and twopence for every twenty shillings granted by the Act of the last session of Parliament, chapter twenty-four, and to the additional rate of duty of twopence for every twenty shillings granted by the Act of the present session of Parliament, chapter twenty, in like manner as to the rate or duty of sevenpence for every twenty shillings granted by the Act passed in the session of Parliament holden in the sixteenth and seventeenth years of the reign of Her present Majesty, chapter thirty-four.

Provisions of the 16 & 17 Vict. c. 91 to continue in force and be applicable to duties granted by 17 & 18 Vict. c. 24, and 18 & 19 Vict. c. 20.

¹ Continued, as extended by s. 1 of this Act, by the following Acts: 19 & 20 Vict. c. 33; 20 & 21 Vict. c. 5; and 23 Vict. c. 14, s. 11.

19 & 20 VICTORIA, CAP. 33.

An Act to continue the Act for extending for a limited time the provision for abatement of income tax in respect of insurance on lives. [30th June 1856.]

Reciting 16 & 17 Vict. c. 91 and 18 & 19 Vict. c. 35, and that it was expedient further to continue the first-mentioned Act so amended for such period as thereafter mentioned—

1. [16 & 17 Vict. c. 91 continued until 5th July 1857.¹]

19 & 20 VICTORIA, CAP. 80.

An Act to grant relief in assessing the income tax on lands in Scotland in respect of certain public burdens charged thereon ; to alter and regulate the allowances to clerks to the Commissioners of income tax ; and to amend the laws relating to the land, assessed, and income taxes, &c. [29th July 1856.]

Whereas it is expedient to grant relief in assessing the income tax on lands in Scotland in respect of certain public burdens charged thereon, and to alter and regulate the allowances to clerks to the Commissioners of income tax : Be it therefore enacted as follows :

Relief from income tax to landlords in Scotland in respect of public burdens not paid by landlords in England.

1. Whereas the rules contained in the Act passed in the fifth and sixth years of Her Majesty's reign, chapter thirty-five, for estimating the annual value of properties described in Schedules (A.) and (B.) of the Acts relating to the income tax, in order to the assessing and charging of the same under

¹ Continued by 20 & 21 Vict. c. 5, and 23 Vict. c. 14, s. 11.

the said Acts,¹ direct that where any landlord shall be subject to any covenant or agreement to pay or satisfy out of the rent reserved parochial rates, taxes, and assessments which by law are a charge on the occupiers of lands, the annual value of such lands shall be estimated for the purpose aforesaid, exclusive of such rates, taxes, and assessments:

And whereas certain public rates and taxes which in England are by law a charge on the occupiers of lands are in Scotland charged on the landlords, and other public burdens, the like whereof do not exist in England, are also charged on the landlords in Scotland; and it is expedient to afford relief to landlords in Scotland with respect to the charge of the income tax upon them in regard to all such cases as aforesaid:

Be it enacted, That where it shall be made to appear to the satisfaction of the Commissioners of Inland Revenue that the landlord of lands in Scotland is by law charged with any public rates, taxes, or assessments which in England are by law a charge on the occupiers of lands, or that such landlord is by law charged with any public rates or taxes or other public burdens the like whereof are not chargeable on lands in England, the said Commissioners shall cause such relief to be given to the said landlords in Scotland as shall be just and reasonable in regard to the charge of the income tax on them in respect of annual value exceeding by the amount of such rates, taxes, assessments, and public burdens the charge of the said tax on landlords in England; and such relief shall be given either by abatement from the assessment, or by repayment of the tax, and under such rules, regulations, and directions as the said Commissioners shall think fit to make or give in that behalf.

2. And whereas by section one hundred and eighty-three of the said recited Act² certain allowances were directed to be granted to the clerks of the respective Commissioners of income tax for the due performance by the said clerks of the duties of their offices respectively, and by an Act passed

Allowance
to clerks to
Income
Tax Com-
missioners
under re-
cited Acts
repealed

¹ See 5 & 6 Vict. c. 35, s. 63, Schedules (A.) & (B.), No. X., ante, p. 69.

² See ante, p. 185.

and other
allowances
granted in
lieu thereof.

in the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four, section fifty-seven,¹ certain other allowances were directed to be granted to the said clerks in lieu of the said former allowances:

Be it enacted, That the said allowances directed to be granted by the said recited Acts or either of them to the clerks of the respective Commissioners of income tax shall be and the same are hereby repealed as to all assessments made or to be made for any year commencing from or after the fifth day of April one thousand eight hundred and fifty-six, and in lieu thereof there shall be granted the following allowances; (that is to say,)

The clerk of the respective Commissioners who shall duly perform the duties of his office within the respective times limited by law in that behalf, and shall have borne and sustained the incidental expenses mentioned in the first-recited Act, shall, by warrant under the hands of the said Commissioners, have and receive from the respective officers for receipt twopence in the pound on so much of the net amount of the sums assessed and charged in the duplicates of assessment for any year commencing as aforesaid, after all appeals heard and determined, and all just reductions, abatements, and discharges made from such assessments and duplicates respectively, as will give to such clerk an allowance not exceeding five hundred pounds for any one year, and at the rate of one penny in the pound on the remainder (if any) of the said net amount:

Provided always, that it shall be lawful for the Commissioners of Her Majesty's Treasury, in any case in which they shall see fit, to cause such further allowance to be made to any such clerk as aforesaid of any sum not exceeding one penny in the pound on the amount of such part of the gross assessment as shall have been discharged on occasion of claims for exemption or abatement made or allowed on the ground of income being below one hundred and fifty pounds and one hundred pounds a year respectively as the said last-mentioned Commissioners shall, on consideration of the extent and

¹ See ante, p. 273.

population of the district, and the number of such claims, think proper to direct; and the certificate of the Commissioners of Inland Revenue shall be an authority to the officers for receipt respectively to pay such further allowance as last mentioned.

20 VICTORIA, CAP. 6.

An Act to reduce the rates of duty on profits arising from property, professions, trades, and offices.

[21st March 1859.]

1. [*Reduced rate of sevenpence in the pound to be charged for the year commencing from 5th April 1857.*]
-

20 & 21 VICTORIA, CAP. 5.

An Act to continue the Act for extending for a limited time the provision for abatement of income tax in respect of insurance on lives. [3rd July 1857.]

1. [*16 & 17 Vict., c. 91, as extended by subsequent Acts continued until 6th April 1860.*']
-

¹ Continued by 23 Vict. c. 14, s. 11.

20 & 21 VICTORIA, CAP. 28.

An Act to amend the laws relating to the payment of the land and assessed taxes and property and income tax in Scotland.¹ [10th August 1857.]

5 & 6 Vict.
c. 35, s. 176.

Whereas by the Act passed in the session of Parliament held in the fifth and sixth years of the reign of Her said Majesty Victoria, chapter thirty-five, section one hundred and seventy-six, it is provided, that in Scotland every assessment of the said duties shall be payable by two half-yearly instalments, *videlicet*, on or before the twentieth day of September for the first half-yearly instalment, and on or before the twentieth day of March for the last half-yearly instalment: And whereas in Scotland it has not been found convenient to collect the said duties by two half-yearly instalments: Be it enacted—

Recited
provisions
repealed of
5 & 6 Vict.
c. 35.

1. That the said recited provisions of the Act passed in the session of Parliament held in the fifth and sixth years of the reign of Her said Majesty Victoria, chapter thirty-five, section one hundred and seventy-six, be repealed.

In Scotland
the pro-
perty and
income tax
payable
every year
on or be-
fore 1st
January.

2. And it is hereby provided, That in Scotland the duties on profits arising from property, professions, trades, and offices assessed for the year commencing from the fifth day of April one thousand eight hundred and fifty-seven shall be payable on or before the first day of January in the year one thousand eight hundred and fifty-eight, and the said duties in every assessment for every subsequent year shall be payable on or before the first day of January in every year.²

¹ Only so much of the Act as relates to the income tax is printed here.

² The duties are now payable in England and Ireland on or before the first of January in each year. See 32 & 33 Vict. c. 14, s. 8.

22 & 23 VICTORIA, CAP. 18.

An Act for granting to Her Majesty additional rates of income tax; and to reduce the period of credit allowed for payment of the excise duty on malt.

[13th August 1859.]

1. [*Additional rates¹ of income tax granted on assessments made on the amount of annual profits.*]

2. [*Additional rates of duty to be charged on half-yearly and quarterly assessments.*]²

3. [*Relief to persons whose incomes are under one hundred and fifty pounds a year.*]

4. [*Provisions of former Acts to be applied.*]

5. [*Deduction to be made on payment of interest, &c.*]

6. And whereas by the fifty-fourth section of the said Act of the sixteenth and seventeenth years of Her Majesty, chapter thirty-four,³ provision is made for deduction, abatement, allowance, or repayment of duty in favour of any person who should have contracted for any deferred annuity on his own life or on the life of his wife in or with any such insurance office as in the said Act is mentioned :

The benefit and advantage of such provision shall be and is hereby extended and granted to any person who has or shall have contracted for any such deferred annuity as aforesaid with the Commissioners for the reduction of the National Debt.

Provision for allowance of duty to persons in respect of deferred annuities extended to the like annuities contracted for with the Commissioners for the reduction of the National Debt.

¹ Viz. 4*d.* in the 1*l.*, except under Schedule B. ; and under that Schedule, in England, 2*d.*, and in Scotland and Ireland, 1½*d.*

² Viz., where dividends, profits, &c. are charged half-yearly, upon the first assessment thereafter made, 8*d.* in the 1*l.* ; and where profits, &c. are charged quarterly, upon the first two assessments thereafter made, 8*d.* in the 1*l.*

³ See ante, p. 271.

23 VICTORIA, CAP. 14.

An Act for granting to Her Majesty duties on profits arising from property, professions, trades, and offices.
[3rd April 1860.]

1. [*Grant of duties on property, &c., for one year.*¹]
2. [*Duties to be assessed and raised under provisions of former Acts.*]
3. [*The sums assessed under certain schedules for the last year to be taken as the annual value for this Act. Property, &c., not charged for the last year to be assessed under this Act.*]
4. [*Where since the last assessment property has been divided, proportions of the tax to be settled.*]

Commissioners for Special Purposes to assess railways;

5. No assessment shall be made under this Act by the Commissioners for General Purposes in respect of the annual value or profits and gains arising from any railway; but in lieu thereof every such assessment shall be made by the Commissioners for Special Purposes, and upon the value or profits and gains for the year ending the fifth day of April one thousand eight hundred and sixty, and the said last-mentioned Commissioners shall notify the assessment to the secretary or other officer of the company upon which the same shall be made, and the amount of such assessment shall be paid, collected, and levied in like manner as any other assessment made by the said Commissioners for Special Purposes.

and also the persons employed by railway companies.

6. In like manner as aforesaid the Commissioners for Special Purposes shall assess the duties payable under Schedule (E.) in respect of all offices and employments of profit held

¹ At the rate of 10d. in the £, except under Schedule B.; and under that Schedule, in England, 5d., and in Scotland and Ireland, 3½d.

in or under any railway company,¹ and shall notify to the secretary or other officer of such company the particulars thereof, and the said assessment shall be deemed to be and shall be an assessment upon the company, and paid, collected, and levied accordingly;

And it shall be lawful for the company or such secretary or other officer to deduct and retain out of the fees, emoluments, or salary of each such officer or person the duty so charged in respect of his profits and gains.

7. It shall be lawful for any person assessed to the duty chargeable under Schedule (A.) of the said Act in respect of any mine of coal, tin, lead, copper, mundic, or iron, or any other mine, or any quarry of stone or slate, to appeal against any such assessment to the Commissioners for Special Purposes, instead of the Commissioners for General Purposes, if he shall think fit, and give due notice of his intention so to do, and thereupon such appeal shall be heard and determined by two or more of the Commissioners for Special Purposes in like manner as any appeal against an assessment of the duties contained in Schedule (D.) of the said Acts may lawfully be heard and determined by them;

Power for persons assessed for mines or quarries to appeal to the Special Commissioners.

And all powers and authorities, rules and regulations, contained in the said Acts in relation to any such last-mentioned assessment and appeal, and to the carrying into execution and enforcing the determination of the said Commissioners for Special Purposes thereon, shall be exercised and put in force in relation to any appeal by this Act authorized to be made to the said last-mentioned Commissioners and their determination thereon.

8. The several collectors shall pay to the proper officer for receipt or to his deputy all the monies of the said duties collected and levied by such collectors on the respective days to be appointed by such officer for receipt or his deputy next after the receipt of the said duties by the said collectors,

Duties to be collected and accounted for.

¹ Engine-drivers, porters, and labourers are not persons holding an office or employment of profit. Such servants are assessable under Schedule (D.), not under Schedule (E.) *Attorney-General v. Lancashire and Yorkshire Railway Co.*, 2 Hurl & Colt, 792; 33 L. J., Ex. 163.

and shall at the same time account for the duties given them in charge respectively, and then payable by law, in like manner as they are now by law required to account half-yearly.

Exemption
where in-
come under
100*l.*,

9. Any person assessed or charged to any of the duties granted by this Act who shall prove that his aggregate annual income is less than one hundred pounds shall be exempt from the said duties;

and
abatement
where less
than 150*l.*

And any person who shall be assessed or charged to any of the said duties, or shall have paid the same, either by deduction or otherwise, and who shall claim and prove that his total income from every source, although amounting to one hundred pounds or upwards, is less than one hundred and fifty pounds a year, for the year of the assessment of his profits or gains, shall be entitled to be relieved from so much of the said duties assessed upon or paid by him as shall exceed the rate of sevenpence for every twenty shillings of his profits or gains, and such relief shall be given in the manner provided or directed in the like cases by the said Act of the sixteenth and seventeenth years of Her Majesty,¹ and the Act of the fifth and sixth years of Her Majesty, chapter thirty-five, therein mentioned.

Repayment
not to be
granted un-
less claimed
within
three years.

10. No claim for repayment of duty under this Act, or any former Act relating to the income tax, shall be allowed unless it shall be made within three years next after the end of the year of assessment to which the claim shall relate.

Relief in
respect of
life insu-
rances, &c.
continued.

11. The clauses and provisions contained in the following Acts, (that is to say,) the Act of the sixteenth and seventeenth years of Her Majesty, chapter thirty-four, section fifty-four, another Act of the same years, chapter ninety-one, an Act of the eighteenth and nineteenth years of Her Majesty, chapter thirty-five, for granting relief to persons who have made such insurances or contracted for such annuities as in the said Acts mentioned, shall be continued in force and be applied for the granting of the like relief in regard to the duties imposed by this Act.

¹ See 16 & 17 Vict. c. 34, s. 28, ante, p. 258.

24 VICTORIA, CAP. 20.

An Act to continue certain duties of customs and inland revenue for the service of Her Majesty, and to alter and repeal certain other duties. [12th June 1861.]

1. [*Grant of duties specified in schedules annexed.*]

2. [*Provisions of former Acts to apply.*]

3. [*Persons entrusted with the payment of dividends and interest due since 5th April 1861, and before the passing of this Act, to make returns thereof to the Special Commissioners in order to the assessment of the persons who have received such dividends and interest. Dividends and interest due since 5th April to be assessed by the Special Commissioners.*]

SCHEDULE (C.)

Containing the rates and duties of income tax granted by this Act.

For one year, commencing on the sixth day of April one thousand eight hundred and sixty-one.²

24 & 25 VICTORIA, CAP. 91.

An Act to amend the laws relating to the inland revenue.
[6th August 1861.]

36. The provision made by the Act passed in the fifth and sixth years of Her Majesty's reign, chapter eighty, section

The provision made for assess-

¹ This enactment is superseded by 25 Vict. c. 22, s. 43, which is fuller in its provisions, and is printed in extenso post, p. 300.

² Duties at the rate of 9d. in the £l., except under Schedule D.; and under that Schedule, in England, 4½d., and in Scotland and Ireland, 3d.

ing the income tax on the interest and dividends payable in the United Kingdom arising out of foreign companies extended to colonial companies.

two,¹ and the Act passed in the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four, section ten,² for the assessing and charging the income tax on interest, dividends, or other annual payments payable out of or in respect of the stocks, funds, or shares of any foreign company, society, adventure, or concern, shall be and the same is hereby extended and shall be applied to the assessing and charging of the income tax on all interest, dividends, or other annual payments payable out of or in respect of the stocks, funds, or shares of any colonial company, society, adventure, or concern, and in respect of any securities given by or on account of any such colonial company, society, adventure, or concern, and which said interest, dividends, or annual payments have been or shall be intrusted to any person in the United Kingdom for payment to any persons, corporations, companies, or societies in the United Kingdom ;³ and for this purpose the said section ten of the last-mentioned Act and this enactment shall be read and construed together as one enactment, in like manner as if the words 'or colonial' had been inserted and contained in the said section ten immediately after the word 'foreign,' used therein with reference to any company, society, adventure, or concern.

Inspector or surveyor to certify to Commissioners cases in which persons assessed are succeeded in their trade or business by other persons,

37. In any case in which an assessment shall be made under Schedule (D.) of the Acts relating to the income tax, and the party assessed shall within the year of assessment cease to carry on the concern in respect of which the assessment shall be made, and shall be succeeded therein by another person, it shall be lawful for the inspector or surveyor of the district within which the change may take place, at any time before the expiration of three calendar months from the fifth day of April next after such change, to certify to the Commissioners for the district in which the assessment shall have been made the particulars thereof, and the christian and surname and place of residence of the person assessed, and of the successor to the concern, and also the

¹ See ante, p. 205.

² See ante, p. 245.

³ Extended (by 29 Vict. c. 36, s. 9, see post, p. 312) to all cases where the name of the person entitled to payment is registered in the United Kingdom.

date of the change in the carrying on of the said concern, if the same shall be known to the said inspector or surveyor;

And upon the receipt of such certificate the Commissioners shall cause notice to be given to the respective parties of a time and place appointed for a meeting of Commissioners for considering the same; and the Commissioners shall, upon the examination of the respective parties, if in attendance, or upon such other proof of the facts as may be satisfactory to the said Commissioners, adjust and apportion the assessment by charging the successor with a fair proportion thereof from the period of his succeeding to the concern and relieving the person originally assessed from a like amount.

and
Commissioners may
apportion
and adjust
the assess-
ment.

38. The determination of the Commissioners upon any such certificate shall be final, and the assessment so adjusted shall be recoverable from the respective parties in like manner as an original assessment; provided that if in any case either of the said parties shall have paid in respect of any assessment so certified more than the proportion which shall appear by the determination of the Commissioners to be chargeable on him, then the amount which shall have been so overpaid shall, when recovered from the party liable, be paid to the person by whom the overpayment may have been made.

Commis-
sioners' de-
termination final.

Recovery
of adjusted
assessment.

As to Land, Assessed, and Income Taxes.

45. Every collector of any of the said taxes shall upon clearing his account for any of such taxes deliver to the Commissioners by whom he was appointed the duplicate of the assessment for the year and tax to which such account relates, together with the books or book of receipts and counterfoils furnished for his use in the collection of such taxes, or in default thereof he shall forfeit the sum of fifty pounds.

Duplicates
of assess-
ments, &c.
to be de-
livered to
Commis-
sioners by
collector
upon clear-
ing his ac-
count.

25 VICTORIA, CAP. 22.

An Act to continue certain duties of customs and inland revenue for the service of Her Majesty, and to grant, alter, and repeal certain other duties.

[3rd June 1862.]

1. [*Grant of duties specified in schedules annexed.*]

2. [*Provisions of former Acts to apply to this Act.*]

42.* [*The sums assessed under Schedules (A.) and (B.) for the year 1861 to be taken as assessed for 1862.*]

Persons intrusted with the payment of dividends, &c. since 5th April, 1862, and before the passing of this Act, to make returns thereof.

43.¹ And whereas since the fifth day of April now last past, and before the passing of this Act, divers dividends, annuities, and shares of annuities, and interest on loans and on bonds, debentures, and other securities directed by the Acts relating to the income tax in force on the said last-mentioned day to be assessed under Schedules (C.) and (D.) respectively of the said Acts, have become due and payable, and by reason of the expiration of the said Acts before the passing of this Act have not been assessed and charged with the said tax ; and it is expedient to provide for the assessment thereof with the rates and duties of income tax granted by this Act, and for the collection of the sums assessed from the persons respectively to whom such dividends, annuities, shares, and interest have been paid, or who are entitled thereto, or otherwise, as hereinafter mentioned : Be it enacted, That

All persons respectively intrusted with the payments of any such dividends, annuities, shares, or interest as aforesaid, or who have paid the same, either as agent or otherwise, shall, within one calendar month next after the passing of this Act, deliver or cause to be delivered to the Commissioners for Special Purposes, at the head office of inland revenue at Somerset House in the city of Westminster, an account in writing, duly authenticated and signed by such persons re-

¹ See note to 24 Vict. c. 20, s. 3, ante, p. 297.

spectively, containing a description of all such dividends, annuities, shares, and interest intrusted to them for payment, which have become due or payable since the fifth day of April last, and also a true and perfect account of the names and residences of the several persons to whom the same have become due or payable, and the several sums which have been so paid to them, or to which they have become entitled respectively, specifying in such account the sums (if any) deducted or retained by the persons intrusted with such payment as aforesaid in respect of income tax, to become chargeable thereon by the authority of Parliament in this present session ;

And the said Commissioners for Special Purposes shall make assessments thereon respectively, under Schedules (C.) and (D.) respectively of the Acts relating to the income tax, of the rates and duties of income tax granted by this Act ; (that is to say,) they shall make assessments in respect of so much of such dividends, annuities, shares, or interest as may not have been actually paid to the persons entitled thereto, and also in respect of so much thereof as shall have been paid to such persons, but in respect whereof the duty chargeable by this Act shall have been retained as aforesaid, in like manner as if this Act had been in force on the sixth day of April one thousand eight hundred and sixty-two, and the duty so assessed shall be paid into the Bank of England in manner directed by the said Acts in such cases ; and in respect of so much of the said dividends, annuities, shares, or interest as shall have been paid to the persons entitled thereto, the duty whereon shall not have been deducted, they shall make assessments on such persons, and the duty so assessed as last aforesaid shall be paid to the Receiver General of Inland Revenue by the several persons who shall have received or are entitled to such dividends, annuities, shares, and interest respectively ; and in default of such payment the sums so assessed shall be recoverable from the said last-mentioned persons, and shall be collected and levied in like manner as any other assessments made by the said Commissioners are or may be by law directed or authorized to be recovered, collected, or levied :

Dividends,
&c. due
since 5th
April, 1862,
to be as-
sessed by
Commis-
sioners for
special
purposes.

Provided always, that if any sum so assessed shall not be so paid, recovered, or collected by or from any person chargeable therewith, and such person shall at any time hereafter become entitled to any further payment of the like dividends, annuities, shares, or interest, the person intrusted with the payment thereof as aforesaid shall, on notice and requisition from the said Commissioners in that behalf, deduct and retain from and out of such further payment any such sum assessed and remaining unpaid as aforesaid, as well as any further assessment chargeable in respect of such further payment of the said dividends, shares, annuities, or interest; and the person deducting and retaining any such sum of money assessed as aforesaid shall pay the same into the Bank of England to the account of the said Receiver General in like manner as he is by any Act relating to the income tax required or directed to pay over any other sums of money deducted or retained by him for income tax;

And if any person intrusted with the payment of, or who hath paid, any such dividends, annuities, shares, or interest as aforesaid, either as agent or otherwise, shall neglect or refuse to do any act hereby required or directed to be done or performed by him, he shall forfeit the sum of one hundred pounds.

Assessors
not to be
appointed
for duties
under Schedules (A.)
and (B.)

44. No assessors shall be appointed for the duties payable under the said Schedules (A.) and (B.) of the said Act passed in the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four: Provided that the inspectors or surveyors of taxes shall act as assessors in respect of such duties whenever it shall be necessary; and as regards the duties which shall be collected under the said Schedules (A.) and (B.) in lieu of the poundage granted by the one hundred and eighty-third section of the Act of the fifth and sixth years of Her Majesty, chapter thirty-five, to be divided between the assessors and collectors, there shall be paid a poundage of three halfpence to the collectors.

Power to
appoint
more than
two collectors of in-

45. And whereas, owing to the increase of population and in the value of property in divers parishes and places in England, it is necessary for the due and proper collection

of the income tax and assessed taxes respectively that more than two collectors of the said respective taxes should be appointed for each of such parishes or places: Be it enacted, That—

come tax
and assessed taxes
for each
parish.

It shall be lawful for the Commissioners executing the Acts relating to the said respective taxes in their respective districts, and they are hereby authorized and required, to appoint such number of persons to be collectors of the several and respective taxes or any of them in each such parish or place as the said Commissioners may deem necessary for the due and proper collection of the said taxes respectively, and all such collectors shall have the same powers and authorities, and shall be subject to the like rules, regulations, and penalties, as any collectors appointed under the provisions of the Acts now in force.

SCHEDULE (D.)

Containing the rates and duties of income tax granted by this Act.

For one year commencing on the sixth day of April one thousand eight hundred and sixty-two.¹

26 VICTORIA, CAP. 22.

An Act to grant certain duties of customs and inland revenue. [8th June 1863.]

1. [*Grant of duties specified in schedules annexed.*]

2. [*Provisions of former Acts to apply to this Act.*]

Provided always, that nothing herein contained shall be construed to continue or revive the provisions contained in

¹ Duties at the rate of 9*d.* in the 1*l.* except under Schedule (B.); and under that Schedule, in England, 4½*d.*, and in Scotland and Ireland, 8*d.*

section three of the Act passed in the twenty-third and twenty-fourth years of Her Majesty's reign, chapter fourteen;¹ and for the purposes of this Act the year one thousand eight hundred and sixty-two mentioned in the forty-second and forty-third sections respectively of the Act passed in the last session of Parliament, chapter twenty-two,² shall be read as and deemed to mean the year one thousand eight hundred and sixty-three.

Exemption
of persons
whose in-
come is
under 100*l.*,

3. The exemption from income tax granted by the said Acts relating to the income tax to persons whose incomes are respectively less than one hundred pounds a year shall be and is hereby continued;

and abate-
ment to
those whose
income is
under 200*l.*
a year re-
spectively.

And in lieu of the relief granted by the twenty-eighth section of the Act passed in the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four,³ to persons whose respective incomes, although amounting to one hundred pounds or upwards, are less respectively than one hundred and fifty pounds a year, the following relief or abatement shall be given or made to persons whose incomes are less respectively than two hundred pounds a year; (that is to say,) any person who shall be assessed or charged to any of the duties of income tax granted by this Act, or who shall have paid the same either by deduction or otherwise, and who shall claim and prove in the manner prescribed by the said Acts that his total income from every source, although amounting to one hundred pounds or upwards, is less than two hundred pounds⁴ for the year of assessment of his profits or gains, shall be entitled to be relieved from so much of the said duties assessed upon or paid by him as an assessment or charge of the said duties upon sixty pounds¹ of his income would amount unto; and relief shall be given either by reduction or abatement of the assessment upon such person, or by the repayment to him of so much of the excess as he shall have paid, or by both of those means, as the case may require.

¹ See ante, p. 294.

² See ante, p. 300.

³ See ante, p. 258.

⁴ The limit is now 300*l.*, and the amount of allowance 80*l.* in lieu of 60*l.* See 35 & 36 Vict. c. 20, s. 12.

SCHEDULE (C.)

Containing the rates and duties of income tax granted by this Act.

For one year, commencing on the sixth day of April one thousand eight hundred and sixty-three.¹

26 & 27 VICTORIA, CAP. 33.

An Act for granting to Her Majesty certain duties of inland revenue; and to amend the laws relating to the inland revenue. [29th June 1863.]

22. Whereas the assessment committee provided for by 'The County Rates Assessment Act,' section fifty-two,² and by 'The Union Assessment Committee Act, 1862,'³ respectively, are thereby empowered to require assessors, collectors, and other persons therein mentioned to make and transmit copies of or extracts from the books of assessment of any taxes or rates in their custody, and to produce such books as therein mentioned: Be it enacted, That—

Union assessment committee not to require the production of documents relating to the assessment of the income tax on concerns in the nature of trade.

Nothing in the said Act contained shall extend to authorize or empower the said committee to require any assessor, collector, or other person employed in the assessment or collection of the income tax to make or transmit or to permit any other person to make copies of or extracts from any assessment, rate, or rate book, or any document relating to the assessment or collection of the income tax upon profits of trade for or in respect of any quarries, mines, ironworks, gasworks, or other concerns in the nature of trade or manu-

¹ Duties at the rate of 7*d.* in the 1*l.*, except under Schedule (B.); and under that Schedule, in England, 3½*d.*, and in Scotland and Ireland, 2½*d.*

² In lieu of 'section fifty-two' read '1852,' meaning 15 & 16 Vict. c. 81.

³ See post, Appendix II.

facture chargeable under Schedule (A.) of the Income Tax Acts,¹ or to attend before the said committee to produce any such assessment, rate, or rate book, or other such document as aforesaid, or to be examined by or before such committee touching or concerning the same.

Commissioners of taxes for any division of a county may hold their meetings within an adjoining city or other place of exclusive jurisdiction.

23. It shall be lawful for the Commissioners acting in execution of the Acts relating to the land tax, the assessed taxes, and the income tax respectively, for any district or division of a county, to sit and hold their meetings, and do any act in execution of the said Acts respectively as such Commissioners as aforesaid, at any place within any city, town, or other precinct, being a county of itself, or otherwise having exclusive jurisdiction, and situated within, surrounded by, or adjoining to their respective districts or divisions; and all such acts, matters, and things to be so done by such Commissioners, within such city, town, or precinct, as Commissioners acting for such district or division, shall be as valid and effectual in law as if the same had been done within such district or division.

Income tax to be deducted from coupons on stock certificates, although the half-yearly payment is under fifty shillings.

24. And whereas by an Act passed in the present session of Parliament, intituled *An Act to give further facilities to the holders of the public stocks*,² certificates of title to shares in the public stocks are authorized to be issued having annexed coupons entitling the bearer to the dividends payable in respect thereof, and by section eleven of the same Act it is enacted that the income tax shall be deducted from any coupons payable under the said Act in like manner as it may be deducted from the dividends payable at the Bank in respect of the stock of proprietors inscribed in the books of the Bank: Be it enacted, That—

The income tax shall be deducted from any such coupons as aforesaid, although the half-yearly payment thereon shall

¹ See 5 & 6 Vict. c. 35, s. 60, Schedule (A.), Rules No. III. These concerns are now charged and assessed to the duties in the manner in the said No. III. mentioned, according to the rules prescribed by Schedule (D.) See 29 Vict. c. 36, s. 8, post, p. 311, see also note at p. 53, ante.

² 23 Vict. c. 28, and the short title of the Act is (see s. 1) 'The Stock Certificate Act, 1863.' See post, Appendix II.

not amount to fifty shillings, anything in any former Act to the contrary notwithstanding.¹

26. [*Provisions of former Acts to apply to this Act.*]

27 VICTORIA, CAP. 18.

An Act to grant certain duties of customs and inland revenue.
[13th May 1864.]

1. *Grant of duties and drawbacks as specified in schedules annexed.*

2. [*Provisions of former Acts to apply to this Act.*]

Income Tax.

15. And whereas under and by virtue of the fortieth section of the Act passed in the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four,² persons liable to the payment of rent, yearly interest, or any annuity or other annual payment therein mentioned, are entitled and authorized on making such payment to deduct and retain thereout the amount of the rate of income tax which shall be payable at the time when such payment becomes due: Be it enacted, That—

Income tax levied under sect. 40 of 16 & 17 Vict. c. 84 to be deducted from rent, interest, &c. at the rate payable during the period when the same was accruing.

The persons liable to and making any such payment as aforesaid shall be entitled and are hereby authorized to deduct and retain thereout the amount of the rate or a proportionate amount of the several rates of income tax which were chargeable by law upon or in respect of such rent, interest, annuity, or other annual payment, or the source thereof, during the period through which the same was accruing due, anything in the said recited Act to the contrary notwithstanding.

¹ As to how small dividends are to be charged, see 5 & 6 Vict. c. 35, s. 95, ante, p. 100.

² See ante, p. 264.

SCHEDULE (D.)

Containing the rates and duties of income tax granted by this Act.

For one year commencing the sixth day of April one thousand eight hundred and sixty-four.¹

27 & 28 VICTORIA, CAP. 56.

An Act for granting to Her Majesty certain stamp duties ;
and to amend the laws relating to the inland revenue.
[25th July 1864.]

Postage
stamps
may be re-
ceived in
payment of
taxes in
Scotland
and Ire-
land.

15. It shall be lawful for the Lords Commissioners of Her Majesty's Treasury, if they shall see fit, and under such regulations, conditions, and limitations as they shall think proper, to authorize and direct the Commissioners of Inland Revenue and their officers to receive postage stamps as and for payment of the respective taxes of land tax and assessed taxes and income tax, or any of them, which may become due or payable in Scotland or Ireland; and, under such regulations as aforesaid, such postage stamps shall be delivered over to the Postmaster General or his officers, and the amount or value thereof be paid out of the revenue of the Post Office to the Inland Revenue, and accounted for as monies arising from the said taxes.

Taxes in
Scotland
may be paid
by means of
post office
orders.

19. When any person liable to the payment of any of the duties of land tax, assessed taxes, or income tax in Scotland shall have received the accustomed notice thereof, it shall be lawful for him, within twenty-one days after receiving such notice, to produce the same at any money order office of the General Post Office in Scotland, and pay to the postmaster there the sum payable according to such notice, and thereupon the said postmaster shall deliver to him a post office

¹ Duties at the rate of 6*d.* in the 1*l.*, except under Schedule (B.); and under that Schedule, in England, 3*d.*, in Scotland and Ireland, 2½*d.*

order payable at the General Post Office in London to the Receiver General of Inland Revenue for the said sum, less the commission for such order, which order such person shall forthwith transmit to the collector at the office for receipt in a letter prepaid by being duly stamped with the proper postage stamp or stamps, specifying the particulars of the payment in such form as shall be provided by the Commissioners of Inland Revenue for that purpose, and delivered to the said person along with the said order; and upon the receipt of the said order and letter, with the particulars and in the form aforesaid, the collector shall credit the person named in the said letter with the amount specified in the said order, and with the said commission, in like manner as if the same had been paid to the collector in cash.

28 VICTORIA, CAP. 30.

An Act to grant certain duties of customs and inland revenue. [26th May 1865.]

1. [*Grant of duties specified in schedules annexed.*]
2. [*Provisions of former Acts to apply to this Act.*]
3. [*The sums assessed to the income tax under schedules (A.) and (B.) for the year 1864 to be taken as the annual value for assessment under this Act.*]
4. [*Assessors not to be appointed for duties under Schedules (A.) and (B.).*]

5. Whereas by section four of the Act passed in the fifth and sixth years of Her Majesty, chapter thirty-five,¹ provision is made for choosing and appointing persons to be Commissioners for the execution of the Income Tax Acts in Great Britain, and the number of persons so to be appointed is limited to seven persons appointed Commissioners for the General Purposes of the said Acts, and seven to supply vacancies amongst such Commissioners, in each district or

Power to increase number of Commissioners for General Purposes in certain cases.

¹ See ante, p. 7.

division, and it is necessary to increase the number of such Commissioners and persons respectively in certain cases: Be it enacted, That—

Whenever it shall appear to the Board of Inland Revenue that the number of persons so appointed or to be appointed for any district, division, or place in Great Britain is insufficient for the proper discharge of the business arising under this Act, the Board shall authorize the increase of the number of persons to be chosen Commissioners for General Purposes for such district, division, or place to any number not exceeding fourteen, and of persons to supply vacancies amongst such Commissioners to any number not exceeding fourteen, and such persons shall respectively be appointed and chosen according to the regulations contained in the said enactment.

No reduction to be made unless profits of the year are proved less than the average of last three years.

6. And whereas by section one hundred and thirty-three¹ of the said Act of the fifth and sixth years of Her Majesty's reign provision is made for giving relief, by reduction of the assessment, or repayment of duty, in certain cases where the profits of the year of assessment fall short of the sum on which the assessment has been made: Be it enacted, That—

No such reduction or repayment shall be made in any such case unless the profits of the said year of assessment are proved to be less than the profits for one year on the average of the last three years, including the said year of assessment; nor shall any such relief extend to any greater amount than the difference between the sum on which the assessment has been made and such average profits for one year as aforesaid.

SCHEDULE (C.)

Containing the rates and duties of income tax granted by this Act.

For one year commencing on the sixth day of April one thousand eight hundred and sixty-five.²

¹ See ante, p. 143.

² Duties at the rate of 4*d.* in the 1*l.*, except under Schedule (B.); and under that Schedule, in England, 2*d.*, in Scotland and Ireland, 1½*d.*

29 VICTORIA, CAP. 36.

An Act to grant, alter, and repeal certain duties of customs and inland revenue, and for other purposes relating thereto. [11th June 1866.]

1. [*Grant of duties specified in schedules annexed.*]
2. [*Provisions of former Acts to apply to this Act.*]

As to Income Tax.

6. [*The sums assessed to the income tax under Schedules (A.) and (B.) for the year 1865 to be taken as the annual value for assessment under this Act.*]

7. [*Assessors not to be appointed for duties under Schedules (A.) and (B.)*]

8. The several and respective concerns described in No. III. of Schedule (A.) of the said Act passed in the fifth and sixth years of Her Majesty's reign, chapter thirty-five,¹ shall be charged and assessed to the duties hereby granted in the manner in the said No. III. mentioned, according to the rules prescribed by Schedule (D.) of the said Act, so far as such rules are consistent with the said No. III.: Provided that the annual value or profits and gains arising from any railway shall be charged and assessed by the Commissioners for Special Purposes.

9. The provisions made by the several Income Tax Acts in force on the fifth day of April one thousand eight hundred and sixty-six for assessing and charging the duties on dividends and shares of annuities payable out of the revenue of any foreign state or colonial government, and all interest,²

Concerns described in No. III. of Schedule (A.) of 5 & 6 Vict. c. 85 to be assessed under Schedule (D.) of said Act.

Railways to be assessed by Commissioners for Special Purposes.

Extending to persons registering foreign dividends, &c. for payment in the United

¹ See ante, p. 51.

² As to dividends and shares of annuities payable out of the revenue of any foreign state, see 5 & 6 Vict. c. 35, s. 29, & 5 & 6 Vict. c. 80, s. 2; and as to those payable out of the revenue of any colonial government, see 5 & 6 Vict. c. 35, s. 96.

Kingdom
the provi-
sions con-
tained in 5
& 6 Vict. c.
35, 5 & 6
Vict. c. 80,
16 & 17
Vict. c. 34,
and 24 & 25
Vict. c. 19.

dividends, or other annual payments payable out of or in respect of the funds, stocks, shares, or securities of any foreign or colonial company, society, adventure, or concern,¹ intrusted to any person in the United Kingdom for payment to any person therein, shall be and the same are hereby extended and shall be applied to the assessing and charging of the income tax on all such dividends and shares of annuities, and interest, dividends, and other annual payments, where the right or title of the person to whom the same may be payable is shown by the registration or entry of the name of such person in any book or list ordinarily kept in the United Kingdom;

And for the purpose of such assessment and charge the agent or other person having the ordinary custody of such book or making such list shall be deemed to be the person intrusted with the payment of such dividends and shares of annuities, and interest, dividends, and other annual payments, within the meaning of the said Income Tax Acts.

SCHEDULE (C.)

Containing the rates and duties of income tax granted
by this Act.

For one year commencing on the sixth day of April one thousand eight hundred and sixty-six.²

¹ As to interest, dividends, or other annual payments payable out of or in respect of the funds, &c., of any foreign company, society, adventure, or concern, see 16 & 17 Vict. c. 34, s. 10; and as to similar income from any colonial company, &c., see 24 & 25 Vict. c. 91, s. 36.

² Duties at the rate of 4*d.* in the 1*l.*, except under Schedule (B.); and under that Schedule, in England, 2*d.*, and in Scotland and Ireland, 1½*d.*

30 VICTORIA, CAP. 23.

An Act to alter certain duties of customs and inland revenue, and for other purposes relating thereto.

[31st May 1867.]

1. [*Grant of duties specified in schedules annexed.*]
2. [*Provisions of former Acts to apply to duties under this Act.*]

As to Income Tax.

19. Nothing herein contained shall continue or be construed to continue the provisions contained in the sixth and seventh sections of the Act passed in the twenty-ninth year of Her Majesty's reign, chapter thirty-six;¹ and for the purposes of this Act the year one thousand eight hundred and sixty-two mentioned in the forty-third section of the Act passed in the twenty-fifth year of Her Majesty's reign, chapter twenty-two,² shall be read as and be deemed to mean the year one thousand eight hundred and sixty-seven.

Sections 6
& 7 of 29
Vict. c. 86
not to ap-
ply, &c.

SCHEDULE (C.)

Containing the duties of income tax granted by this Act.

For one year commencing on the sixth day of April one thousand eight hundred and sixty-seven.³

¹ See ante, p. 311.

² See ante, p. 300.

³ Duties at the rate of 4*d.* in the *l.* except under Schedule (B.) ; and under that Schedule, in England, 2*d.*, and in Scotland and Ireland, 1½*d.*

31 VICTORIA, CAP. 2.

An Act to grant to Her Majesty additional rates of income tax. [7th December 1867.]

1. [*Additional rates of income tax granted on assessments made on amount of annual profits.*]¹
2. [*Additional rates of duty to be charged on half-yearly and quarterly assessments.*]
3. [*Relief to persons whose incomes are under two hundred pounds a year.*]
4. [*Provisions of former Acts applied to this Act.*]

31 VICTORIA, CAP. 28.

An Act to grant certain duties of customs and income tax. [29th May 1868.]

1. [*Grant of duties specified in schedules annexed.*]
2. [*Provisions of former Acts to apply to this Act.*]
3. [*The sums assessed to the income tax under Schedules (A.) and (B.) for the year 1867 to be taken as the annual value for assessment under this Act.*]
4. [*Assessors not to be appointed for duties under Schedules (A.) and (B.).*]
5. The provisions contained in section ten of the said Act of the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four,² with reference to the assessing

The provision made for assessing the in-

¹ Duties at the rate of 1*d.* in the 1*l.* except under Schedule (B.); and under that Schedule, in England, $\frac{1}{2}$ *d.*, and in Scotland and Ireland, $\frac{3}{4}$ *d.*

² See ante, p. 245.

and charging the income tax on interest, dividends, or other annual payments payable out of or in respect of the stocks, funds, or shares of any foreign company, society, adventure, or concern, shall be and the same are hereby extended and shall be applied to the assessing and charging of the income tax on all annuities, pensions, or other annual sums payable out of the funds of any institution in India, which said annuities, pensions, or annual sums have been or shall be intrusted to any person in the United Kingdom for payment to any persons resident in the United Kingdom.

come tax on the interest and dividends payable in the United Kingdom arising out of foreign companies extended to annuities, pensions, &c. payable out of funds in India.

SCHEDULE (B.)

Containing the duties of income tax granted by this Act.

For one year commencing on the sixth day of April one thousand eight hundred and sixty-eight.¹

32 & 33 VICTORIA, CAP. 14.

An Act to grant certain duties of customs and inland revenue, and to repeal and alter other duties of customs and inland revenue.

[24th June 1869.]

PART II.

As to Income Tax, Land Tax, and Inhabited House Duty.

5. [Grant of duties of income tax specified in Schedule (B.)]

6. [The sums assessed to the income tax under Schedules (A.) and (B.) of 16 & 17 Vict. c. 34, for the year 1868, to be taken as the annual value for assessment under this Act.—Repealed by 33 & 34 Vict. c. 32, s. 15.]

7. [Assessors not to be appointed for duties under Schedules (A.) and (B.).—Repealed by 33 and 34 Vict. c. 32, s. 15.]

¹ Duties at the rate of 6d. in the 1l. except under Schedule (B.); and under that Schedule, in England, 3d., and in Scotland and Ireland, 2½d.

Repeal of provisions requiring certain duties of income tax to be paid quarterly.

The same to be payable every year on or before the 1st January.

8.¹ The provisions made by any Act relating to the duties of income tax for the collection and payment in quarterly instalments of the said last-mentioned duties, except such as are payable by way of deduction, or are assessable in respect of railways, are hereby repealed:

And the duties of income tax, except such as are payable by way of deduction or are assessable as aforesaid, assessed in England or Ireland for the year commencing and ending as last-mentioned, shall be payable on or before the first day of January one thousand eight hundred and seventy; and the duties of income tax (except as aforesaid), in every assessment in England for every year subsequent to the twenty-fifth day of March one thousand eight hundred and seventy, or the fifth day of April one thousand eight hundred and seventy, as the case may be, and the said duties of income tax (except as aforesaid) in assessment in Ireland for every year subsequent to the fifth day of April one thousand eight hundred and seventy, shall be payable on or before the first day of January in each year.

Collectors to account for duties after the 1st day of January in every year.

9.¹ The collectors of the said duties shall pay or account for the same to the proper officer for receipt on the day to be appointed for the receipt of the said duties next after the first day of January in every year.

Delivery of schedules of arrears.

10.² Any schedule of arrears of the said duties delivered at any receipt as aforesaid shall have the like force and effect as if delivered at the time or times appointed by the Act passed in the forty-eighth year of the reign of King George the Third, chapter one hundred and forty-one,³ for the delivery of such schedules.

SCHEDULE (B.)

Containing the duties of income tax granted by this Act.

For one year commencing on the sixth day of April one thousand eight hundred and sixty-nine.^{3*}

¹ Only so much of this section as relates to income tax is printed here.

² See post, Appendix I.

³ Duties at the rate of 5*d.* in the 1*l.* except under Schedule (B.); and under that Schedule, in England, 2½*d.*, in Scotland and Ireland, 1½*d.*

33 VICTORIA, CAP. 4.

An Act to make provision for the assessment of income tax, and to amend the law relating to inland revenue.

[25th March 1870.]

Whereas in order to ensure the collection in due time of any duties of income tax which may be granted for the year commencing the sixth day of April one thousand eight hundred and seventy, it is expedient that the provisions of the Income Tax Acts relating to assessment should be applied to such duties before the same are granted :¹

1. All such provisions contained in any Act of Parliament relating to the duties of income tax as are in force at the date of the passing of this Act shall have full force and effect with respect to any duties of income tax which may be granted for the year commencing the sixth day of April one thousand eight hundred and seventy, in the same manner as if such duties had been actually granted, and the said provisions had been applied thereto ;

Application of existing Income Tax Acts to duties to be granted.

Provided that nothing in this Act shall be deemed to continue or put in force sections six and seven of the Act of the session of the thirty-second and thirty-third years of the reign of Her present Majesty, chapter fourteen,² or to continue the rates of income tax granted by that Act.

2. The returns and statements made under the Valuation (Metropolis) Act, 1869,³ shall be deemed to be, and shall be taken as returns and statements for the assessment of the duties under Schedules (A.) and (B.) of the Income Tax Act.

As to returns, &c. under 32 & 38 Vict. c. 67.

3. The Commissioners for the General Purposes of the Income Tax Acts shall be Commissioners for executing the

Commissioners for General

¹ This was the first occasion on which Parliament thus anticipated the grant of income tax for the year.

² See ante, p. 315.

³ See post, Appendix II.

Purposes to execute Acts relating to house duties. Short title. Acts relating to the inhabited house duties, and all appeals against the said duties shall be determined in like manner as appeals under Schedule (A.) of the Income Tax Acts.
4. This Act may be cited as 'The Income Tax Assessment Act, 1870.'

33 & 34 VICTORIA, CAP. 32.

An Act to grant certain duties of customs and inland revenue; and to repeal and alter other duties of customs and inland revenue. [1st August 1870.]

Short title. 1. This Act may be cited as 'The Customs and Inland Revenue Act, 1870.'

PART IV.

As to Income Tax.

14. [*Grant of duties of income tax specified in schedule.*]

15. The provisions contained in the sixth and seventh sections of the Act passed in the thirty-second and thirty-third years of Her Majesty's reign, chapter fourteen, are hereby repealed.¹

Repeal of provisions contained in 32 & 33 Vict. c. 14, ss. 6 and 7.

SCHEDULE (C.)

Containing the duties of income tax granted by this Act.

For one year commencing on the sixth day of April one thousand eight hundred and seventy.²

¹ This is an improved form of legislation. The previous practice was to provide that the enactments should not be continued, &c. See 33 Vict. c. 4, s. 1, 30 Vict. c. 23, s. 19, &c.

² Duties at the rate of 4d. in the lb. except under Schedule (B.); and under that Schedule, in England, 2d. and in Scotland and Ireland, 1½d.

34 VICTORIA, CAP. 5.

An Act to make provision for the assessment of income tax.¹ [30th March 1871.]

1. [*Application of existing Income Tax Acts to duties to be granted for the year commencing 6th April 1871.*]

34 VICTORIA, CAP. 21.

An Act to grant duties of customs and income tax. [25th May 1871.]

1. This Act may be cited as 'The Customs and Income Tax Act, 1871.' Short title.

3. [*Grant of duties of income tax.*]²

5. [*Provisions of Income Tax Acts to apply to duties hereby granted.*]

6. [*Provisions as to assessment of income tax under Schedules (A.) and (B.)*]

Provided, that this section shall not apply to property included in any valuation list in force under 'The Valuation (Metropolis) Act, 1869.'

7. [*No assessors to be appointed.*]

¹ This Act follows, in the terms of its recital and s. 1 (*mutatis mutandis*), the recital and s. 1 of 33 Vict. c. 4, except that the proviso relates only to the non-continuance of the duties.

² For one year, commencing April 6, 1871, at the rate of 6d. in the l. except under Schedule (B.); and under that Schedule, in England, 3d., and in Scotland and Ireland, 2½d.

34 & 35 VICTORIA, CAP. 103.

An Act to amend the law relating to the customs and inland revenue. [21st August 1871.]

Exemption
of Commis-
sioners from
serving on
juries, &c.

30. Every person acting as a Commissioner in the execution of the Income Tax Acts, to whom a certificate thereof has been granted by the Commissioners of Inland Revenue under the thirty-fifth section of the Act of the fifth and sixth years of Her present Majesty's reign, chapter thirty-five,¹ shall, so long as such certificate continues in force, be discharged, not only from the several offices referred to in the said enactment, but from serving on juries in the county where such person shall dwell, any statute to the contrary notwithstanding.²

35 & 36 VICTORIA, CAP. 20. •

An Act to grant certain duties of customs and inland revenue, and to alter other duties.

[27th June 1872.]

Short title. 1. This Act may be cited as 'The Customs and Inland Revenue Act, 1872.'

PART IV.

As to Income Tax.

8. [*Grant of duties of income tax.*]³

9. All such provisions contained in any Act relating to

¹ See ante, p. 31.

² Viz., notwithstanding the provisions of 33 & 34 Vict. c. 77—'The Juries Act, 1870.'

³ For one year, commencing April 6, 1872, at the rate of 4*d.* in the *l.* except under Schedule (B.); and under that Schedule, in England, 2*d.*, and in Scotland and Ireland, 1½*d.*

income tax as were in force on the fifth day of April one thousand eight hundred and seventy-two shall have full force and effect with respect to the duties of income tax granted by this Act so far as the same shall be consistent with the provisions of this Act; and for the purposes of this Act the year one thousand eight hundred and sixty-two, mentioned in the forty-third section of the Act of the twenty-fifth and twenty-sixth years of Her Majesty's reign, chapter twenty-two, shall be read as and be deemed to mean the year one thousand eight hundred and seventy-two.

Provisions
of Income
Tax Acts
to apply to
duties here-
by granted.

10.¹ With respect to the assessment of the duties of income tax hereby granted under Schedules (A.) and (B.) of the Act of the sixteenth and seventeenth years of the reign of Her Majesty, chapter thirty-four, the following provisions shall have effect:

As to as-
sessment of
income tax
under Sched-
ules (A.)
and (B.)

- (1.) The sum charged as the annual value of any property in the assessment of income tax thereon for the year which commenced on the sixth day of April one thousand eight hundred and seventy-one shall be taken as the annual value of such property for the assessment and charge thereon of the duties of income tax hereby granted, to all intents and purposes as if such sum had been estimated to be the annual value in conformity with the provisions in that behalf contained in the Acts relating to income tax:
- (2.) The Commissioners executing the said Acts relating to income tax shall, for each place within their district, cause duplicates of the assessments to be made out and delivered to the collectors, together with the warrants for collecting the same:
- (3.) The Commissioners executing the said Acts in England shall, for each place within their district, appoint such persons, being inhabitants of the place, as they shall think fit, to be collectors of the duties in

¹ *Ss. 10 & 11 are repealed by 36 Vict. c. 18, s. 7. They are here inserted in full, in order to show the latest form of enactment for a year in which new assessments are not to be made under Schedules (A.) and (B.)*

like manner as if such persons had been presented to them by assessors in conformity with the said Acts.

No assessors to be appointed.

11.¹ No assessors shall be appointed for the duties payable under Schedules (A.) and (B.), but the inspectors or surveyors of taxes shall be the assessors in respect of such duties, wherever and whenever it may be necessary to make assessments, and in lieu of the poundage by law granted to be divided between the assessors and collectors in regard to such duties, there shall be paid a poundage of three halfpence to the collectors thereof.

Exemption where income is under 100*l.*, and abatement where income is under 800*l.*

12. The exemption from income tax¹ granted by the Acts relating to income tax² to any person whose income is less than one hundred pounds is hereby continued, and in lieu of the relief granted by section three of the Act of the twenty-sixth and twenty-seventh years of Her Majesty's reign, chapter twenty-two,³ to a person whose income, although amounting to one hundred pounds or upwards, is less than two hundred pounds, the following relief or abatement shall be given or made to a person whose income is less than three hundred pounds; (that is to say,) any person who shall be assessed or charged to any of the duties of income tax granted by this Act, or who shall have paid the same either by deduction or otherwise; and who shall claim and prove in the manner prescribed by the said Acts that his total income from all sources, although amounting to one hundred pounds or upwards, is less than three hundred pounds, shall be entitled to be relieved from so much of the said duties assessed upon or paid by him as an assessment or charge of the said duties upon eighty pounds of his income would amount unto, and the relief shall be given either by reduction or abatement of the assessment upon such person, or by the repayment to him of so much of the excess as he shall have paid, or by both of those means, as the case may require.

¹ See note on last page.

² See 5 & 6 Vict. c. 35, s. 163, as altered by 16 & 17 Vict. c. 34, s. 28.

³ See ante, p. 304.

35 & 36 VICTORIA, CAP. 82.

An Act to abolish poundage for the collection of income tax in public departments.

[10th August 1872.]

1. After the commencement of this Act, so much of the Act of the session of the fifth and sixth years of the reign of Her present Majesty, chapter thirty-five, intituled *An Act for granting to Her Majesty duties on profits arising from property, professions, trades, and offices, until the sixth day of April one thousand eight hundred and forty-five*, and of the Acts amending the same, as authorizes the payment to any person employed in either House of Parliament, or in the public departments, courts, and offices mentioned in sections twenty-eight, thirty, and thirty-four¹ of the first-mentioned Act, of any remuneration for acting as assessor or collector of any income tax assessable by the Commissioners acting under those sections, or for acting as clerk to such Commissioners, shall be repealed.

Abolition of poundage on collection of income tax in public departments.

Provided that—

- (1.) The Commissioners of Her Majesty's Treasury may, if they think special circumstances require it, by minute assign such remuneration as they may think expedient to any such assessor, collector, or clerk. Every such minute shall state the circumstances under which it is made, and shall be laid before Parliament within one month after it is made, if Parliament be then sitting, or, if not, within one month after the then next meeting of Parliament:
- (2.) Nothing in this Act shall prevent any payment to any person in respect of any duties performed by him with reference to any income tax chargeable in the year ending at the commencement of this Act.

¹ See ante, pp. 26, 27, & 31.

Commence-
ment of
Act.

2. This Act shall not come into operation until the sixth day of April one thousand eight hundred and seventy-three, which date is in this Act referred to as the commencement of this Act.

Short title.

3. This Act may be cited as 'The Income Tax (Public Offices) Act, 1872.'

36 VICTORIA, CAP. 8.

An Act to make provision for the assessment of income tax, and as to assessors in the metropolis.¹

[4th April 1873.]

1. [*Application of existing Income Tax Acts to duties to be granted.*]

The sur-
veyors of
taxes to be
assessors for
income tax
and inha-
bited house
duty in the
metropolis.

2. The surveyors of taxes acting in the metropolis as defined by 'The Valuation (Metropolis) Act, 1860,' shall be the assessors for any duties of income tax which may be at any time granted and payable under Schedules (A.) and (B.) of the Act of the sixteenth and seventeenth years of the reign of Her Majesty, chapter thirty-four, upon any property in the said metropolis, and shall also be the assessors for the duties on inhabited houses in the said metropolis; and in lieu of the poundage granted by the several Acts in that behalf to be divided between the assessors and collectors for such duties respectively, there shall be paid a poundage of three half-pence to the collectors thereof.

¹ This Act follows, in the terms of its recital and s. 1 (*mutatis mutandis*), the recital and s. 1 of 38 Vict. c. 4, see ante, p. 317.

36 VICTORIA, CAP. 18.

An Act to grant certain duties of customs and inland revenue, and to alter other duties.

[15th May 1873.]

1. This Act may be cited as 'The Customs and Inland Revenue Act, 1873.' Short title.

PART IV.

Income Tax.

6. There shall be charged, collected, and paid for the use of Her Majesty, her heirs and successors, the duties of income tax specified in Schedule (C.) to this Act; and all such provisions contained in any Act relating to the duties of income tax as were in force on the fifth day of April one thousand eight hundred and seventy-three, and are not repealed by this Act, shall have full force and effect with respect to the duties of income tax granted by this Act, so far as the same shall be consistent with the provisions of this Act; and for the purposes of this Act the year one thousand eight hundred and sixty-two, mentioned in the forty-third section of the Act of the twenty-fifth and twenty-sixth years of Her Majesty's reign, chapter twenty-two, shall be read as and deemed to mean the year one thousand eight hundred and seventy-three.

Grant of
duties of
income tax
specified in
Schedule
(C.)

7. The provisions contained in the tenth and eleventh sections of the Act of the thirty-fifth and thirty-sixth years of Her Majesty's reign, chapter twenty, are hereby repealed.

Repeal of
ss. 10
and 11 of
35 & 36
Vict. c. 20.

8. In order to insure the collection in due time of any duties of income tax which may be granted for the year commencing the sixth day of April one thousand eight hundred and seventy-four, all such provisions contained in any Act relating to the duties of income tax as are in force on the fifth day of April one thousand eight hundred and

Provisions
of Income
Tax Acts
to apply to
duties to
be granted
for succeed-
ing year.

seventy-four shall have full force and effect with respect to the duties of income tax, which may be so granted in the same manner as if the said duties had been actually granted, and the said provisions had been applied thereto by an Act of Parliament passed on that day: Provided that nothing in this section shall be deemed to render necessary or authorize the appointment of assessors for such of the said duties as may be payable under Schedules (A.) and (B.) of the Act of the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four, or to continue the rates of income tax granted by this Act.

As to notice
of assess-
ment of in-
come tax.

9. Every notice of assessment of any duties of income tax shall be in such form as may be prescribed or approved by the Commissioners of Inland Revenue.

SCHEDULE (C.)

Containing the duties on income tax granted by this Act.

For the year commencing the sixth day of April one thousand eight hundred and seventy-three, for and in respect of all property, profits, and gains mentioned or described as chargeable in the Act of the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four, the following duties shall be charged; (that is to say,)

For every twenty shillings of the annual value or amount of property, profits, and gains chargeable under Schedules (A.), (C.), (D.), or (E.) of the said Act, the duty of threepence:

And for every twenty shillings of the annual value of the occupation of lands, tenements, hereditaments, and heritages chargeable under Schedule (B.) of the said Act—

In England, the duty of one penny halfpenny; and
In Scotland and Ireland respectively, the duty of
one penny farthing.

APPENDICES.

APPENDIX I.

Acts and enactments referred to in 5 & 6 Vict. c. 35, s. 3, viz. :—

43 Geo. III. c. 99.	1 & 2 Geo. IV. c. 113.
43 Geo. III. c. 150.	3 Geo. IV. c. 88.
45 Geo. III. c. 71.	1 & 2 Will. IV. c. 18.
48 Geo. III. c. 141.	4 & 5 Will. 4. c. 60.
50 Geo. III. c. 105.	5 & 6 Will. 4. c. 20.
5 & 6 Will. IV. c. 64.	

43 GEORGE III., CAP. 99.

An Act for consolidating certain of the provisions contained in any Act or Acts relating to the duties under the management of the Commissioners for the affairs of taxes, and for amending the same. [27th July 1803.]

1.—7. [*Sections 1—7 are repealed by 35 & 36 Vict. c. 63, The Statute Law Revision Act, 1872.*]

8. And be it further enacted, That in case of any controversy arising between such Commissioners in any matter or thing touching the execution of any Act before mentioned in which any Commissioner or Commissioners shall be interested in his or their own right, or concerned in the controversy in the right of any person for whom they shall act as steward, agent, attorney, or solicitor, the Commissioner or Commissioners so interested or concerned shall have no voice, but shall withdraw during the debate of such controversy, until it shall have been determined by the rest of the Commissioners, on pain that every Commissioner who shall so act in any matter or thing in which he or they is or are interested or concerned as aforesaid shall forfeit and pay the sum of fifty pounds.¹

Commissioners concerned either in their own right or as agents, &c., to have no voice in controversies, but to withdraw.

Penalty 50*l*.

¹ See similar enactment in 43 Geo. 3, c. 150, s. 7, as to Scotland.

Commissioners to meet annually on or before the 10th of April.

9. And be it further enacted, That such Commissioners as shall be duly qualified to act in the execution of the Acts before mentioned, in order to the speedy execution thereof, shall, in the respective hundreds, lathes, wapentakes, rapes, wards, or other districts, cities, boroughs, cinque ports, towns, and places in the several counties, ridings, and divisions for which they are or shall be appointed to be Commissioners, meet together yearly and every year, at the most usual or common place of meeting within such districts, cities, boroughs, cinque ports, towns, and places respectively, on or before the tenth day of April yearly;

Two Commissioners sufficient to hold Meetings and competent to do any act. Commissioners present to elect a clerk, and if necessary an assistant.

And any two or more of them shall hold such meeting or any other meeting of Commissioners authorized by this Act, or the Acts before mentioned, and shall be competent to do any act, matter, or thing thereby required to be done by such Commissioners;

Person so elected to be clerk for all the assessments for one year, and not to be removable, except for just cause and at a special meeting.

And such Commissioners, or so many of them as shall be present at the first meeting to be holden in every year, or the major part of them, having qualified themselves by taking or having taken the oaths in manner herein directed, shall elect one fit and sufficient person to be their clerk,¹ and one other fit and sufficient person, if the said Commissioners shall deem it necessary, to be his assistant, for all the assessments to be made of the several duties with which the said Commissioners shall be charged within their respective limits, for one year, and which person so elected shall by virtue of such election be the sole clerk to such Commissioners for all the said assessments to be made by them for such year, and which clerk shall not be removable from his said office during the year for which he shall be appointed as aforesaid, except for just cause, and at a meeting of the Commissioners for that purpose duly summoned by notice in writing signed by two or more of such Commissioners, and left at the usual place of abode of each and every of the Commissioners who shall have qualified as aforesaid in and for such district, city, borough, cinque port, town, or place, and by the major part of the Commissioners present at such meeting;

Commissioners at their first meeting to issue precepts to persons to be assessors, who are to appear within 10 days. Commis-

And such Commissioners shall also at such their first meeting direct their several and joint precept or precepts to such inhabitants of each pariah, ward, or place, and such number of them as they in their discretion shall think most convenient, to be presenters and assessors for such pariah, ward, or place, requiring them to appear before the Commissioners at such place and at such time, not exceeding ten days after the date of their precepts, as they shall appoint; and at such their appearances the Commissioners, or so many of them as shall meet at such their second meeting, shall appoint such of the said inhabitants as

¹ As to the appointment of a clerk to Commissioners of Income Tax, and an assistant clerk, see 5 & 6 Vict. c. 35, s. 9.

they shall think proper, to be the assessors¹ for such parish or place of the several duties with which the said Commissioners shall be charged as aforesaid, for one year, and at the same time shall openly read or cause to be read unto them the several duties for which they are to be appointed assessors, and openly declare the effect of their charge unto them, and how and in what manner they ought and should make their certificate and assessments of the said several duties, and shall then and there appoint another day, within the time herein-after limited, for the said persons to appear before the said Commissioners, and bring in their certificates of assessments of the said several duties in writing under their hands, which shall be verified upon their oaths or solemn affirmations, and not otherwise;

Which said assessors are hereby strictly enjoined and required, with all care and diligence, to charge and assess themselves, and all other persons chargeable with the said duties so given to them in charge, and to make their assessments according to the provisions of the laws then in force, upon pain of forfeiture of any sum not exceeding twenty pounds nor less than five pounds;

And at the time and place so as aforesaid prefixed for their appearance such assessors shall return the names of two or more able and sufficient persons, within the bounds or limits of those parishes or places for which they shall be assessors respectively, to the said Commissioners, to be by them appointed collectors of the several duties to be raised and assessed by them as such Commissioners.

10.² And be it further enacted, That every person to be appointed such assessor shall, before he shall take upon him the execution of the said employment, take the oaths mentioned and required to be taken by an Act made in the Parliament held in the first year of the reign of King William and Queen Mary, intituled *An Act for abrogating the Oaths of Allegiance and Supremacy, and appointing other Oaths*, or being one of the people called Quakers, may make and subscribe the declaration of fidelity prescribed by an Act made in the first year of the reign of King William and Queen Mary, intituled *An Act for exempting Their Majesties' Protestant Subjects dissenting from the Church of England from the Penalties of certain Laws*;

Which oaths or affirmations any one or more of the Commissioners by whom such assessors shall be appointed have hereby power and are hereby required to administer, as also all and every such other oaths or affirmations as are by this Act, or any Act or Acts relating to duties to be assessed under the regulations of this Act, required or allowed to

Commissioners at the second meeting to appoint assessors, and give them instructions.

Assessors to bring in assessments on oath.

Assessors to bring all persons liable to the duties into charge, under a penalty not exceeding 20*l.*, nor less than 5*l.*

Assessors to return names of persons to be collectors.

Oaths to be taken by assessors.

Commissioners empowered to administer

¹ For further provisions regarding the appointment of assessors, see 48 Geo. 3, c. 141, s. 1.

² Part of this section, repealed by the 35 & 36 Vict. c. 63, Schedule, is omitted in the text.

oaths under this Act.

be taken before such Commissioners by any officer or person whatever, in any matter or thing touching the execution of this Act or any Act or Acts granting the said duties as aforesaid.

Assessors not to act before they have taken the Oath in Schedule (B.)

11.¹ And be it further enacted, That every person to be appointed such assessor shall and he is hereby required also to take the oath, or, being one of the people called Quakers, to make and subscribe the solemn affirmation, before the Commissioners for executing this Act, in the form set forth in the Schedule to this Act annexed marked (B.); and if any person to be appointed assessor as aforesaid shall presume to act in the office or employment of an assessor before he shall have taken the said oath or affirmation (as the case shall require) he shall forfeit and pay for every such offence the sum of fifty pounds.

Penalty of 50l.

12.² The Commissioners to whom such assessments³ shall be so delivered, or any two or more of them, shall forthwith set their hands to the said respective assessments, testifying their allowance of the same; and the said Commissioners, or any two or more of them, are hereby required to sign and seal three duplicates of the said assessments, to be prepared by their clerk, and forthwith to nominate and appoint two of the persons named or presented in each of such assessments to be collectors, or any other two such persons as such Commissioners are hereby authorised to appoint, for the respective divisions and places for which collectors shall be so presented, and to deliver or cause to be delivered one of the said duplicates of such assessments so by the said Commissioners allowed, together with warrants under the hands and seals of two or more of the said Commissioners for collecting the same, unto the respective persons by them nominated to be collectors, and one other of the said duplicates to the surveyor of the district for the time being, and the third of the said duplicates to be kept by such clerk for the use of the said Commissioners;

Commissioners to sign three duplicates of assessment; to appoint collectors, and to deliver to them one of the duplicates, with warrants for collecting the same; another to the surveyor; and the third to be kept for the commissioners.

Collectors to demand duties within ten days after they are due, and to give acquittances.

And the said collectors are hereby enjoined and required to make demand of the several sums contained in such duplicates from the parties charged therewith, or at the places of their last abode, or on the premises charged with the assessment, as the case may require, within ten days after the said duties shall respectively become payable next after such assessments shall have been delivered to them, and upon payment thereof, to give acquittances, under their hands (without taking anything for such acquittances, the stamp duty for the same excepted),⁴

¹ As to the oath to be taken by assessors of income tax under Schedule (D.), see 5 & 6 Vict. c. 35, ss. 38, 189.

² Part of this section, repealed by 35 & 36 Vict. c. 63, Schedule, is omitted in the text.

³ Meaning the assessor's certificates of assessments of all the duties given to them in charge. As to the time of delivering certificates of assessment, see 48 Geo. 3, c. 141, No. III., note 1.

⁴ For the exemption from stamp duty of receipts for income tax, see 5 & 6 Vict. c. 35, s. 179.

unto the several persons who shall pay the same, and that such acquittances shall be full and perfect discharges to every such person who shall pay the same, against His Majesty, his heirs and successors.

13.¹ And be it further enacted, That such persons as shall be presented to the said Commissioners as before directed to be collectors shall, if required so to do,² give good and sufficient security to any two or more of such Commissioners equal to the amount of the whole duty and sum and sums of money assessed in and to be collected in each district or place as aforesaid by such collectors respectively, for their duly paying such monies assessed as aforesaid as shall come to their hands, and for their duly demanding the sums assessed of the respective persons from whom the same are payable, and, in case of nonpayment thereof, their duly enforcing the powers of this Act against such who make default; which security the said Commissioners, or any two or more of them, are hereby authorised and empowered to take, by a joint and several bond, with two sureties at the least, to and in the names of any two or more of such Commissioners, in such penal sum as aforesaid, and with a condition thereto to the effect before mentioned;

Collectors
to give
security.

And on failure of the persons so first named or appointed to be collectors giving such security, if required, the said Commissioners, or any two or more of them, shall be at liberty and are hereby authorised to appoint any other sufficient persons who can give such security as aforesaid residing within the limit of the same district or place to be collectors of the said duties respectively;

And every such bond given by way of such security as aforesaid shall be prosecuted by such Commissioners on any failure or default of the said collector or collectors:

Provided that such bond shall not be subject to any stamp duty whatever:

Provided always, that if no persons can be found within the limits of such districts or places respectively who are willing or able to give such security, then and in such case the persons who were first presented to the respective Commissioners as before directed shall be collectors of the monies assessed as aforesaid within the limits of such districts or places respectively.

14. Provided always, and be it further enacted, That if any two or more of the inhabitants of the district or place for which a collector or collectors may be named as aforesaid, being respectively charged to any of the said duties to be assessed under the regulations of this Act, or

Church-
wardens,
&c., or in
habitants of
parishes

¹ Part of this section, repealed by 6 & 7 Vict. c. 24, s. 3, is omitted in the text.

² The Commissioners of Inland Revenue may now require security to be given by collectors of taxes, and, in default of security being given, may appoint collectors. See 17 & 18 Vict. c. 85, ss. 1, 2, 3.

may require security to be taken from collectors, and name persons willing to give such security;

the churchwardens or overseers or guardians of the poor of any description, or any two or more of them, or the select vestry, or any seven or more of them, where a select vestry shall be authorized to act for any parish or place, shall require security to be taken of the collector or collectors to be appointed for the parish or place on behalf of which such application shall be made, and shall name a fit and proper person or persons to be a collector or collectors who respectively are willing to give such security, it shall not be lawful for such Commissioners to appoint collectors for such duties or any of them until such security be given;

in which case no collector shall be appointed until security be given.

And if the person or persons returned to the said Commissioners according to this Act to be a collector or collectors shall not have given or shall not give such security, then it shall be lawful for such Commissioners to appoint such persons, and no others, who shall have been named to them by the persons respectively before mentioned, as fit and proper persons to be collectors, and who will give such security as shall be required.

Within the bills of mortality, St. Marylebone and Pancras, the appointment of collectors to belong to the resident commissioners.

15. And be it further enacted, That within the bills of mortality, the parishes of Saint Marylebone and Saint Pancras in the county of Middlesex, the appointment of the collectors of such duties as aforesaid shall belong wholly to such of the Commissioners for executing this Act who shall reside in the wards or parishes for which such collectors respectively are to be appointed, in case there shall be two or more Commissioners there resident, and no other Commissioner shall in such case interfere; and it shall be lawful for such Commissioners residing within the respective wards or parishes aforesaid to appoint two or more persons to be collectors who shall have given such security as aforesaid, whether such persons shall have been presented by the assessors as aforesaid, or named by the inhabitants, or churchwardens and overseers or guardians of the poor, or any two or more of them, or any seven or more of the vestry where a select vestry shall be appointed as aforesaid, and who shall be thought by such Commissioners to be of ability to execute the office of collector; and that in default of presenting or naming such persons who shall be willing to give such security, then the said Commissioners residing as aforesaid shall name such persons as they shall think of ability to execute the said office: Provided always, that where two or more Commissioners shall not be resident in any such ward or parish as aforesaid for which collectors are to be appointed, then a Commissioner or Commissioners residing in any adjacent ward or parish in the same county or city may appoint or concur with a Commissioner so residing in the appointment of such collectors; and every person appointed a collector in pursuance of this Act, shall also, by virtue of such appointment, act as an assessor for the same parish, ward, or place.

Where two or more Commissioners shall not be resident, the Commissioners of the adjacent parish, &c., may appoint or concur in the appointment of collectors.

Collectors shall also act as assessors.

16. And be it further enacted, That if any assessor or collector to be appointed as aforesaid shall wilfully neglect or refuse to take upon himself the office of an assessor or collector to which he shall be appointed,¹ or shall wilfully neglect or refuse to perform his duty in the due and speedy execution of this Act or of any Act or Acts granting duties to be assessed under the regulations of this Act, for which he shall be appointed an assessor or collector, such Commissioners, or any two or more of them, may and shall, by virtue of this Act, impose on such person or persons so refusing or neglecting for every such offence a fine not exceeding twenty pounds;

Assessors or collectors refusing to take the office, or neglecting their duty, may be fined by Commissioners, not exceeding 20*l*.

Provided, that no person inhabiting any city, borough, or town corporate shall be compelled to be an assessor or collector for any part of such duties in any place or places out of the limits of the city, borough, or town corporate in which he shall so inhabit.

Inhabitants of cities, boroughs, &c. not compelled to be assessors or collectors out of the limits of such places. In privileged and extra-parochial places, and where two sufficient inhabitants cannot be found, the Commissioners to appoint assessors; and collectors in like manner.

17. And be it further enacted, That in all privileged and other places, being extra-parochial, and not within the constablewicks or precincts of the respective assessors to be appointed as aforesaid, and in all parishes and places where two able and sufficient inhabitants cannot be found, the said Commissioners or any two or more of them shall and they are hereby required to nominate and appoint two fit persons living in or near the said privileged or other places as aforesaid to be assessors for the said places, and to make and return their said assessments in like manner as by this Act is directed in any parish or place, and also in like manner and in the like cases to appoint one or more collector or collectors, who are hereby required to collect and pay the sums given to them in charge, according to the rules prescribed by this Act for collecting and paying the sums of money assessed in any parish or place.

If assessors neglect their duty surveyors may perform the same.

18.² And be it further enacted, That in case such Commissioners shall neglect to appoint assessors as directed by this Act, or in case the assessors by them appointed shall neglect to perform what shall be lawfully required of them, that then and in every such case it shall be lawful to and for the surveyor or surveyors appointed or to be appointed as herein mentioned to do and perform such and the like services as ought to be done by such assessors until such assessors shall be appointed, and shall act with effect.³

19. Provided always, and be it further enacted, That no Commissioner, assessor, or collector who shall be employed in the execution of any such Act or Acts herein mentioned, or of this Act, shall be liable,

Officers executing this Act, or other

¹ For the corresponding enactment as to Scotland, see 43 Geo. 3, c. 150, s. 14.

² This section is repealed so far as it relates to neglect to appoint assessors. See 35 & 36 Vict. c. 63.

³ See, however, 48 Geo. 3, c. 141, No. 1, Rules 2 & 3.

Acts herein mentioned, not liable to any other penalties than such as are contained therein.
His Majesty or the Treasury may from time to time appoint officers for the survey and inspection of duties under commissioners of taxes.

Surveyors to certify surcharges twice in the year.

Notice thereof to be given to the party surcharged.

Surcharges omitted the first half year may be made for the whole year.

Surveyor guilty of vexatious

for or by reason of such execution, to any penalty or penalties, other than such as by this Act or the said Act or Acts are or may be inflicted.

As to Inspectors and Surveyors, and Surcharges.

20.¹ It shall be lawful to and for His Majesty, his heirs and successors, or the Lords Commissioners of the Treasury, or any three or more of them, now or for the time being, or the High Treasurer for the time being, from time to time to constitute and appoint such person or persons as His Majesty, his heirs and successors, or the said Commissioners of the Treasury, or the High Treasurer for the time being, shall think proper, to be the officers for the survey and inspection of the duties under the management of the Commissioners for the affairs of taxes within that part of Great Britain² as aforesaid, and for doing and executing all things belonging to the office of inspector or surveyor, according to the powers vested in them by this Act, or by any other Act or Acts for granting the said duties to be assessed under the regulations of this Act, or any of them.

21.³ And be it further enacted, That every such surveyor or surveyors, inspector or inspectors, shall twice in every year, to wit, between the first day of July and the tenth day of August following, and between the first day of December and the tenth day of January following,⁴ yearly, and at no other times, certify in writing to two or more of the said Commissioners all such surcharges as they may lawfully make.

And shall give or cause to be given to every person so surcharged, or leave or cause to be left at his or her last or usual place of abode in the district where such surcharge shall be made, notice in writing of such surcharge, and of the amount for which he or she shall have been charged by virtue of such certificate.

22.³ And be it further enacted, That if any surveyor or surveyors, inspector or inspectors, shall omit to make a surcharge on or before the first day of August in any year, it shall be lawful for the said surveyor or surveyors, inspector or inspectors, to make such surcharge or surcharges on or before the first day of January following for the whole year.

23.³ And be it further enacted, That if any such surveyor or inspector shall knowingly or wilfully, through favour, under-rate or omit

¹ Part of this section, repealed by 35 & 36 Vict. c. 63, is omitted in the text.

² As to Scotland, see 43 Geo. 3, c. 150, s. 16.

³ Ss. 21-23. For the corresponding enactments as to Scotland, see 43 Geo. 3, c. 150, ss. 17-19.

⁴ As to the time of making surcharges, see 48 Geo. 3, c. 141, No. IV., Rule 1.

to charge any person or persons, or shall be guilty of any corrupt, vexatious, and illegal practices in the execution of his office, such surveyor or inspector shall for every such offence forfeit the sum of one hundred pounds, and on conviction shall be discharged from his said employment.

or corrupt practices in his office to forfeit 100*l.*, and on conviction be dismissed.

*As to Appeals.*¹

24. And be it further enacted, That if any person or persons shall think himself, herself, or themselves respectively over-charged or over-rated by any assessment or surcharge to be made by virtue or in pursuance of any Act or Acts before mentioned, it shall be lawful for him, her, or them respectively to appeal to the Commissioners for putting in execution the said Act or Acts in relation to such assessment, on giving at the least ten days' notice thereof to the said surveyor or inspector, or to one or more of the assessors of the place wherein such assessment or surcharge shall be made, of such intention to appeal;²

Persons over-charged may appeal, to the commissioners, on giving ten days' notice to the surveyor or assessor.

And the said Commissioners, or any two or more of them, shall and they are hereby required to hear and determine all such appeals, except where it shall appear to the said Commissioners that the person appealing shall have omitted to give such notice thereof to the proper officer aforesaid, in which case it shall be lawful for the said Commissioners and they are hereby required to dismiss the appeal, and to confirm the assessment or surcharge appealed against.

Commissioners to hear appeal, unless notice has not been given, in which case the assessment or surcharges must be confirmed.

25. Provided always, and be it further enacted, That no assessment which shall be delivered to such Commissioners, or any two or more of them, by any such assessor or assessors, shall be altered by them or any of them before the time for hearing and determining appeals,³ and then only upon a surcharge or surcharges not appealed against, and according to such surcharge or surcharges, or upon the Commissioners hearing the matter of appeal particularly relating thereto, upon a general appeal day duly appointed, save and except in such cases only where such Commissioners are specially authorized to alter or rectify any such assessment by the Act or Acts before mentioned;

Assessments not to be altered before the time for hearing appeals, except in cases authorized by the Act or recited Acts.

And if any clerk to such Commissioners, or any other person or persons, shall alter, or cause or procure or suffer to be altered, any assessment, after the same shall have been allowed by such Commissioners, except as aforesaid, or in cases of appeal, and by order of the said Commissioners or any two or more of them, made after appeal as aforesaid, every such clerk or other person shall forfeit and pay the sum of fifty pounds.

Clerk or other persons altering the assessment improperly to forfeit 50*l.*

¹ As to appeals (ss. 24–29.) For the corresponding enactments as to Scotland, see 43 Geo. 3, c. 150, ss. 20–26.

² As to the time for entering appeals, see 48 Geo. 3, c. 141, No. III. Rule 5.

³ As to the time of hearing appeals, see 48 Geo. 3, c. 141, No. III., Rule 6.

Commissioners, on hearing appeals, not to make abatement unless the party is overrated, and produces a list of particulars as required by the Acts, verified on oath.

Surveyor and inspector may attend in support of the assessment or surcharge, and produce evidence, if they think proper, &c.

If Commissioners shall find upon appeal that the person is not fully assessed or surcharged they may charge the amount omitted.

No barrister or solicitor allowed to plead before Commissioners. Commissioners to give notice to collectors of times and places for hearing appeals.

Collectors within ten days to cause public notice to

26. And be it further enacted, That the said Commissioners or any of them shall not, upon the hearing any such appeal, make an abatement or defalcation in the charge made upon any person by assessment, or by the surcharge of any assessor or assessors, surveyor or surveyors, inspector or inspectors, as aforesaid, but the charge or surcharge shall stand good and remain part of the annual assessment, unless it shall, upon the hearing of such appeal, appear to the Commissioners then present, or the major part of them, by examination of the appellant upon oath or affirmation, or by other lawful evidence to be produced by him or her, that such person is over-rated in or by any such assessment or surcharge, and unless the appellant shall produce before the said Commissioners a true, perfect, and complete list, account, declaration, or return as shall or may be required by the Act or Acts before mentioned, and verify the same upon his or her oath or affirmation, and such surveyor, or inspector, and assessor, may then and there attend to give his or their reasons in support of the said assessment or surcharge, and may, if he or they think proper, produce any lawful evidence in support of the same; and such surveyor, inspector, and assessor shall have full power and free liberty to be present during all the time of hearing such respective appeals, and of the said Commissioners determining the same :

Provided always, if upon such appeal it shall appear to the said Commissioners that the person so assessed or surcharged is or ought to be charged to any amount beyond the amount contained in such assessment or surcharge, it shall be lawful for the said Commissioners to charge such person to the matter or thing or amount of the sum omitted, in like manner and at the like rate as they might have done if a full, true, and perfect assessment had been made in the first instance :

Provided also, that no barrister, solicitor, or attorney, or any person practising the law, shall be allowed to plead before the said Commissioners on such appeal for the appellant or officers, either *virâ voce* or by writing.

27. And be it further enacted, That such Commissioners, or any two or more of them, shall and they are hereby required to give such collectors as aforesaid notice at what time or times, within the periods herein limited, and at what place or places, the appeals of any person or persons who shall think themselves aggrieved as aforesaid may be heard and determined ;

And every such collector is also hereby required, within ten days after such notice from the said Commissioners, to cause public notice to be given in every parish church or chapel of ease belonging to any such parish within his district or division immediately after divine service on the Lord's Day (if divine service shall be performed in the said parish within that time), or otherwise in the church of the next

adjoining parish, of the time and place so appointed by such Commissioners for hearing and determining appeals as aforesaid, and shall also cause the like notice to be fixed in writing upon the door of each of the said respective parish churches or chapels of ease, that all persons who shall think themselves aggrieved as aforesaid may know when and where to make their appeal to the said Commissioners.

be given thereof in church, and fix notice in writing on church doors.

28. [*Repealed by 35 and 36 Vict. c. 63, schedule.*]

29.¹ And be it further enacted, That all such appeals, once heard and determined by the said Commissioners or any two or more of them, or the major part of them present on the day or days by them appointed for hearing of appeals, shall be final; and neither the determination of the Commissioners, nor the assessment then and there made thereupon, shall be altered on any pretence whatever at any subsequent meeting, or at any other time or place.

Determination of the Commissioners on appeals to be final, and neither the determination nor the Assessment made thereupon can be altered at any subsequent meeting.

30. And whereas it may happen that the assessments and duplicates of the said duties may not be signed and allowed in due time, to the prejudice of the said revenue, for want of a sufficient number of Commissioners acting or attending where and when such assessments or duplicates ought to be allowed: Be it further enacted, That in all cases it shall be lawful for the said Commissioners appointed for putting any Act or Acts relating to the said duties in execution living in any parish or place within the same county, riding, or division, and they are hereby empowered and required, to allow and sign such assessments or duplicates which are or shall be wanting for any such parishes or places aforesaid.

If assessments and duplicates are not signed in due time, Commissioners in the same county may allow the same.

31.² Provided always, and be it further enacted, That if at any time there shall not have been any meeting or meetings of two or more of the said Commissioners, and a due execution of any of the powers created by this Act, or the Act or Acts before mentioned, within or at the time or times or according to the manner or circumstances directed or prescribed in and by this Act or the said Act or Acts, it shall be lawful to and for any two or more of the persons appointed Commissioners, and they are hereby required, in all and every the respective counties, ridings, cities, boroughs, cinque ports, and towns respectively in that part of Great Britain as aforesaid, wherein such default shall have happened, to meet and execute the said powers at any other time or times, anything herein contained to

When Commissioners do not meet within the time prescribed by this Act, they may meet at other times, and execute any of the powers therein contained.

¹ Part of this section, repealed by 35 & 36 Vict. c. 63, Schedule, is omitted in the text.

² For the corresponding enactment as to Scotland, see 43 Geo. 3, c. 150, s. 27.

the contrary thereof notwithstanding; and they are hereby authorized and required, forthwith, or as soon as may be after the time or times at which such meetings should have been held and such powers should have been executed, to meet and execute the same, and cause the same to be executed, so as that all the duties by law payable on the assessment be duly and effectually charged, raised, levied, collected, and paid to His Majesty, his heirs and successors; and all such meetings and acts of the said Commissioners or any two or more of them shall be deemed and are hereby declared to be good and valid to all intents and purposes, notwithstanding any such omission or defect.

Where assessors or collectors are not appointed, two justices of the peace in any county, or the chief magistrate and justices in any city, &c., may appoint them.

32. And be it further enacted, That if in any parish, ward, or place in that part of Great Britain as aforesaid any failure shall happen in the appointment of assessor or assessors,¹ or collector or collectors, whereby the assessment or collection of the duties is likely to be delayed, it shall be lawful for any two justices of the peace of any county in that part of Great Britain as aforesaid, the ridings of York or divisions of Lincoln, whenever such failure shall happen in any parish, ward, or place within such county, riding, or division, or in any town or place adjoining thereto, such town or place not being a county of itself herein mentioned, and for the chief magistrate and justices of the peace of any city, town, or place, being a county of itself, and they and every of them, on notice of such default to be given by the surveyor, are strictly enjoined and required to appoint an assessor or assessors, or a collector or collectors, as the case may require, observing therein the rules and regulations prescribed by this Act for the appointment of such respective officers by Commissioners;

Persons so appointed assessors or collectors, refusing to perform the duty or to take the oath required, shall forfeit 50*l*.

And if any person appointed by the justices or magistrates as aforesaid to be an assessor or collector shall wilfully neglect or refuse to take upon himself the office of an assessor or collector, or shall wilfully neglect or refuse to perform his duty in the speedy and faithful execution of his office, or if any person so appointed to be an assessor shall neglect or refuse to take the oath or affirmation directed to be taken by assessors by this Act, as the case may require, every such person so offending shall forfeit and pay the sum of fifty pounds.

Collectors on payment of the duties being refused to distrain;²

33. And be it further enacted, That if any person or persons shall refuse to pay the several sum and sums charged upon him, her, or them by any Act or Acts granting the duties herein mentioned, or any other duties to be assessed under the regulations of this Act, upon demand made by the collector or collectors of the division or place, according to the precepts or estreats to him or them delivered by such Commis-

¹ In default of appointment of assessors, assessors for former years to act see 48 Geo. 3, c. 141, No. 1, 2nd rule; see also 3rd, 4th, and 5th rules.

² In Scotland unpaid duties may be levied by poinding, see 43 Geo. 3, c. 150, s. 30.

sioners, it shall be lawful to and for such collector and collectors, or any of them, who are hereby respectively thereunto authorized and required, for nonpayment thereof, to distrain upon the messuages, lands, tenements, and premises charged with any sum or sums of money, or to distrain the person or persons so charged by his or their goods and chattels, and all such other goods and chattels as they are hereby authorized to distrain, without any further authority from the Commissioners for that purpose than the warrant to such collector or collectors delivered at the time of his or their appointment, and the distress so taken to keep by the space of four days, at the costs and charges of the party so refusing, and if the said party doth not pay the respective sums of money so due within the said four days, then the said distress to be appraised by two or more of the inhabitants where the said distress is taken, or other sufficient persons, and there to be sold by the said officer, for payment of the said money, and the overplus coming by the said distress (if any there be), after deducting the said money, and also the costs and charges of taking, keeping, and selling the said distress, which costs and charges the said officer is hereby authorized to retain, to be restored to the owner thereof :

and keep
the distress
so taken
four days,
and if the
duties are
not then
paid, to sell
the same.

And moreover it shall be lawful in such case to break open in the daytime any house, upon warrant¹ under the hands and seals of two or more of the said Commissioners obtained for that purpose, calling to their assistance the constable, tithingman, or headborough within the counties, shires, stewartries, cities, towns, and places where any refusal, neglect, or resistance shall be made, which said officers are hereby required to be aiding and assisting in the premises, as they will answer the contrary at their peril ;

Collectors
in daytime
may break
open
houses,
having a
warrant
from the
Commis-
sioners for
that pur-
pose, and
taking a
constable
with them.

And if any person or persons appointed to pay any of the duties charged by any Act or Acts as aforesaid shall refuse or neglect to pay the said sum or sums so appointed to be paid, by the space of ten days after demand as aforesaid, where no sufficient distress can or may be found whereby the same may be levied, then and in every such case two or more of such Commissioners are hereby authorized, by warrant² under their hands and seals, to commit such persons to the common gaol there to be kept, without bail or mainprise, until payment shall be made ;

When
sufficient
distress
cannot be
found the
party may
be com-
mitted to
prison.

And if any question or difference shall arise upon taking such distress, the same shall be determined and ended by two or more of such Commissioners.

Question or
difference
respecting
distress to
be deter-
mined by
the Commis-
sioners.

¹ For form of warrant under this section to break open a house for the purpose of levying a distress for duties in arrear, see 9 & 10 Vict. c. 56, Schedule, No. 76, *ante*, p. 226.

² For form of warrant of commitment under this section, see 9 & 10 Vict. c. 56, Schedule, No. 79, *ante*, p. 227.

Commissioners may act for any part of the county for which they are appointed.

Warrants of service may be executed in any part of a county, riding, &c.

When persons remove without paying the duties, the Commissioners to certify the same to the Commissioners of the place where the party can be found, who are to cause the amount thereof to be levied, and to be paid to the collector of the parish where assessment was made.

Parishes or places being in two counties, the duties to be assessed in the county where the church is situate ;

and houses situated in two parishes, the whole of the

34. Provided always, and be it enacted, That nothing herein contained shall be construed to restrain the said Commissioners or any of them from acting as Commissioners in any part of the county, riding, division, or place for which they are appointed ;

And that all warrants and precepts of the said Commissioners shall and may be executed by the respective persons to whom the same are directed, in any part of the same county, riding, division, or place for which they are appointed.

35.¹ And whereas it may frequently happen that persons quitting their dwelling-houses or places of residence may remove to other parishes or places without first discharging or paying the duties charged upon him, her, or them, whereby the said duties made payable by this Act will be lost, unless such person or persons so removing can, after such removal, be compelled to pay the same : Be it further enacted, That—

The Commissioners acting by virtue of this Act within such parish or place where such duties are charged upon and unpaid by the person or persons removing as aforesaid shall sign and cause to be transmitted a certificate thereof to the Commissioners acting within the parish or place where the person or persons making such default of payment shall happen to reside, which Commissioners, or any two or more of them, shall and they are hereby empowered to raise and levy the said duties charged upon the party or parties removed as aforesaid, and cause the monies so raised and levied to be paid to the collector of the parish or place from whence the said person or persons did remove, so as the same may be paid and applied according to the true intent and meaning of this Act.

36. And be it further enacted, That where any parish or place shall be in two or more counties, ridings, or divisions, the duties charged or to be charged in or for such parish or place shall be assessed, raised, levied, collected, and paid by and under the Commissioners acting for that part of the said parish or place where the church or other place of public worship aforesaid shall be situate, and that the whole of such parish or place shall be deemed for the purposes of this Act to be situate in such county, riding, or division wherein such church or other place of public worship shall be situate ;

And also where any dwelling-house or any other premises occupied therewith hereby charged shall be situate in two or more parishes, wards, or places, the whole duties to be charged thereon shall be assessed, raised, levied, collected, and paid in one of the said parishes,

¹ For the corresponding enactment as to Scotland, see 43 Geo. 3, c. 150, s. 31 ; and as to persons removing, see 5 & 6 Vict. c. 35, s. 177, *ante*, p. 181.

wards, or places only, and the party so charged shall be relieved from any second assessment made thereon, or any part thereof, as in other cases of double assessments.

37.¹ And be it further enacted, That no goods or chattels whatever belonging to any person or persons at the time any of the said duties to be assessed under the regulations of this Act became in arrear shall be liable to be taken by virtue of any execution or other process, warrant, or authority, or by virtue of any assignment, on any account or pretence whatever, except of the suit of the landlord, for rent, unless the party at whose suit the said execution or seizure shall be sued out or made, or to whom such assignment shall be made, shall, before the sale or removal of such goods or chattels, pay or cause to be paid to the collector or collectors of the said duties so due all arrears of the said duties which shall be due at the time of seizing such goods or chattels, or which shall be payable for the year in which such seizure shall be made, provided the duties shall not be claimed for more than one year; and in case the said duties shall be claimed for more than one year, then the said party at whose instance such seizure shall have been made, paying the said collector or collectors the aforesaid duties due for one whole year, may proceed in his seizure as he might have done if no duties had been so claimed;

But in case of refusal to pay the said duties the said collector or collectors are hereby authorized and required to distrain such goods and chattels notwithstanding such seizure or assignment, and proceed to the sale thereof according to this Act, in order to obtain payment of the whole of the said duties so assessed, together with the reasonable costs and charges attending such distress and sale, and every such collector so doing shall be indemnified by virtue of this Act.

38. And be it further enacted, That all remedies, advantages, powers, methods, and things which by any Act or Acts concerning bankrupts, or concerning the method of recovering rent in arrear, are given or granted to any creditors, lessors, or landlords respectively, and all the powers and provisions of an Act passed in the twenty-seventh year of the reign of King George the Second, intituled *An Act for the more easy and effectual proceeding upon distress to be made by warrants of justices of the peace*, and also of another Act passed in the thirty-third year of the reign of His present Majesty, intituled *An Act to authorise justices to impose fines upon constables, overseers, and other peace and parish officers for neglect of duty, masters of apprentices for ill usage of such their apprentices, and also to make provision for the execution of warrants of distress granted by magistrates*, as far as the same powers of the said last-men-

duties to be charged in one.

No goods to be taken by virtue of any process, except at the suit of the landlord for rent, unless the party shall pay or cause to be paid the arrears, not exceeding one year.

In case of refusal, the collector may distrain and sell the goods.

Powers of 27 G. 2, c. 20, and 33 G. 3, c. 55, to be used by Commissioners, &c., in recovering arrears.

¹ For the corresponding enactment as to Scotland, see 43 Geo. 3, c. 150, s. 33.

tioned Act relate to the execution of warrants of distress granted by justices of the peace, shall be used and practised by such respective Commissioners, and by any collector, surveyor, or inspector as aforesaid acting under the authority of such Commissioners, for the recovering and securing any arrears of such duties as are to be assessed under the regulations of this Act, over and above the powers, remedies, rules, and regulations contained in this Act, as fully and effectually as if the same remedies, advantages, powers, provisions, methods, and things were particularly and severally repeated and re-enacted in this Act.

Commissioners quarterly, or twice in a year at least, to call the collectors before them and examine them upon oath as to the sums collected by them, and paid to the receiver general; also as to the amount of arrears, and cause thereof;

39. And be it further enacted, That at the end of every quarter of a year appointed for the payment of the sums assessed or any part thereof, or within one calendar month thereafter, or at such other times as they shall think expedient, but nevertheless twice at least, *videlicet*, on or before the first day of November and the first day of May following in every year, and so from time to time as often as shall be necessary, the several and respective Commissioners appointed to put this Act in execution, or any two or more of them, within their district, shall and are hereby empowered and required to call before them the collector or collectors appointed within each parish or place, as the case may require, and to examine him or them upon oath or solemn affirmation, and assure themselves of the sum or sums of money that shall have been collected and paid to such collector or collectors of the duties given to them or any of them in charge, and to make such order therein for the payment of the same to the receiver general, on the day or time appointed for receiving the same, as they shall judge necessary, and also to assure themselves of the sum or sums in arrear and the cause or causes thereof, and also, upon such oath or affirmation, to examine the said collector or collectors touching the due payment over of any sum collected by him or them in any preceding part of the same year, and in every such case to make such order therein as aforesaid;

also the collector of any former year.

And the said Commissioners are hereby empowered and required, in every year, to call before them the collector or collectors appointed in each parish, ward, or place in any former year, where any sum or sums of the duties charged by virtue of any Act or Acts before mentioned shall be in arrear or unpaid to the receiver general, and to examine the said collector or collectors on such oath or affirmation as aforesaid, and to assure themselves of the sum or sums of money collected by him or them, and of the sum or sums in arrear, and also the sum or sums paid over to the receiver general, and of the sums remaining in the hands of the said collector or collectors, and to make such order therein as they shall judge necessary to prevent any failure in the payment in any part of the assessment charged by virtue of any such Act or Acts, and so from time to time as long as any of the arrears of the said duties or any of them charged upon any of the said parishes, wards, or places shall be

Receiver general, inspector, and surveyor, when re-

in arrear; and the respective receivers general,¹ inspectors, and surveyors shall, when required so to do, be assisting to such Commissioners in their inquiry in all matters relating to their respective offices.

40. And be it further enacted, That if any wilful delay or failure shall happen in demanding, receiving, recovering, or paying over any monies of the duties assessed as aforesaid, through the default or neglect of any collector or collectors, it shall be lawful for such Commissioners to revoke the appointment of such collector or collectors so in default or neglecting as aforesaid, and by indorsement on the same precept or precepts of appointment, or otherwise by their precept, to appoint² a collector or collectors in his or their stead for the remainder of the year, with full power to collect the arrears of the sums then due; and it shall also be lawful for such Commissioners, whenever the same shall be necessary, to revoke such last-mentioned appointment, and to appoint a collector or collectors, in like manner, from time to time, and as often as any such collector or collectors shall be guilty of such default or neglect, provided security be taken, if required, as in the case of an original appointment, and provided the like security be taken on every such new appointment as shall have been required to be taken on the appointment of collectors at the commencement of any year, as herein-before is mentioned;

And such collector or collectors so in default as aforesaid shall, on the demand of such Commissioners, deliver up to them, or in their presence to the collector or collectors newly appointed, all such certificates of assessments which he or they were charged to collect, and all accounts of receipts and vouchers of payment as aforesaid, and also shall pay to the receiver general all sums then in his or their hands, at such time as such Commissioners shall appoint; and if any person, after such removal from the office of collector, shall refuse or neglect to do any matter or thing required by this Act, every such person shall forfeit and pay the sum of fifty pounds, to be charged in any assessment of such duties as aforesaid, for such parish, ward, or place, and recovered as such assessment may be recovered, and shall also remain liable to such other forfeitures and disabilities that may be incurred by virtue of this Act, for detaining the said monies in his hands after such demand made of the same as aforesaid.

41. And be it further enacted, That if any collector, being duly summoned, shall refuse to attend such respective Commissioners, or shall not answer all such lawful questions as shall be demanded of him by such Commissioners touching the execution of his office of

quired, to assist Commissioners.

Collectors neglecting their duty may be dismissed, and the Commissioners may from time to time appoint others.

Collectors dismissed to deliver, on demand of the Commissioners, to the new collector, the certificates of assessments, &c., or in default to forfeit 50*l*.

Collectors refusing to attend Commissioners with their

¹ Receivers general discontinued, and inspectors of taxes to be appointed officers for receipt, see 1 & 2 Will. 4, c. 18, ss. 1, 2.

² For form of revocation of the appointment of a collector, and appointment of another collector in his stead, see 9 & 10 Vict. c. 56, Schedule, No. 69, *ante*, p. 226.

assessments
&c. to
forfeit 50l.

collector, or shall refuse or neglect to produce to them the certificates of assessments, accounts, or vouchers of such receipts or payments as aforesaid, or shall not obey the order of such Commissioners to be made as before directed, every such collector shall forfeit and pay the sum of fifty pounds, to be charged upon him in any assessment as aforesaid, and to be recovered as such assessment may be recovered, over and above any forfeiture or disability that may be incurred by virtue of this Act for detaining monies of the said duties in his hands contrary to this Act;

If monies
in the
hands of
collectors
cannot be
recovered
under the
warrant of
the Com-
missioners,
or the Com-
missioners
shall
neglect to
issue such
warrant
the amount
shall be re-
coverable
as a debt
upon
record.

And whenever any money of the said duties herein mentioned shall be detained in the hands of any collector or collectors, or any penalty or penalties imposed on any collector or collectors shall remain unpaid, and the same or any part thereof cannot be recovered by or under the warrant or authority of the respective Commissioners, or the said respective Commissioners shall neglect to issue such warrant, then such part thereof as cannot be so recovered which shall have arisen from the said duties shall be recoverable as a debt upon record to the King's Majesty, his heirs and successors, with all costs and charges attending the same, and such part thereof which shall arise from any penalty as aforesaid may be recovered by action or information as other penalties may by this Act be recovered, with full costs of suit: and the sum so recovered shall be paid to the receiver general, in aid of the parish or place answerable for the same.

Collectors,
when re-
quired by
the church-
wardens,
&c., to deli-
ver a
statement
of their
account, on
penalty of
20l.

42. Provided always, and be it further enacted, That the collector or collectors appointed for any parish, ward, or place as aforesaid, when required so to do by the churchwardens and overseers or guardians of the poor, or any two of them, or the select vestry as aforesaid, or any seven of them, shall deliver to them respectively an account in writing of the sums received by such collector or collectors, and of the sums in arrear, and of the sums remaining in his or their hands, and also of the sums paid to the receiver general; and if any collector shall refuse or neglect so to do, within fourteen days after such demand shall be made, he shall forfeit and pay to the use of the poor of such parish or place where such collector shall reside the sum of twenty pounds.

If collectors
do not de-
mand
duties of
the parties
charged,
and execute
the war-
rants of the
Commis-
sioners,
within a
limited
time, the
names of
such per-
sons cannot
be returned

43. And be it further enacted, That if any collector to be appointed as aforesaid shall neglect or refuse to demand payment of all sums of money given in charge to such collector of the respective persons chargeable therewith, or leave a demand in writing at their respective places of last abode, or on the premises, charged with the assessment, as the case may require, within the time herein limited, or, in case of default of payment thereof upon such demand, shall neglect or refuse to execute the warrant or precept of the Commissioners for recovering the same, within two calendar months after the said duties are payable, as by this Act is directed, it shall not be lawful for such collector to insert in the schedule to be by the receiver general returned into the

Exchequer the name of such person as having made default of payment of any of the sums rated or assessed on such person, but the parish, ward, or place respectively for which such collector shall have been appointed shall be answerable for the same, in the manner directed by any Act or Acts for granting the said duties herein mentioned.

44. And be it further enacted, That no collector appointed for any parish, ward, or place shall be allowed to insert in any schedule the name of any person to be returned into the Exchequer as not having paid the duties made payable by any Act or Acts herein mentioned, unless such collector shall make oath, or, being one of the people called Quakers, shall make and subscribe a solemn affirmation, before two Commissioners (who respectively shall certify the said oath or affirmation on the said schedule), that the sum for which such person is so returned in default is due and wholly unpaid, either to such collector or to any other person or persons for such collector, to the best of his knowledge and belief, and that such person became insolvent or bankrupt before the day on which the duties became payable, and had not goods and chattels sufficient whereon to raise and levy such duties within the parish, ward, or place, for which such collector shall have been appointed, at any time since such duties became payable, or that such person removed from the parish, ward, or place for which such collector shall have been appointed before the day on which such duties became payable, without leaving therein sufficient goods and chattels whereon such duties then payable could be raised and levied, and that there were not nor are any goods and chattels of any person or persons liable to the payment of such duties in arrear or any part thereof whereby the same or any part thereof could or might be raised or levied, which oath or affirmation shall be endorsed on such schedule.

45.¹ And be it further enacted, That the collectors appointed as aforesaid shall make a due return,² fairly written on paper, under their hands, to such Commissioners, containing the names, surnames, and places of abode of every person within their respective collections, from whom such collector or collectors shall not have been able to collect or receive such duties for any of the causes before mentioned, and which shall been duly verified on the oath³ of such collector as aforesaid, and the particular reason for returning each defaulter, and the sum and sums charged upon every such person; and such Commissioners, after due examination thereof on the oaths or affirmations as aforesaid of the collectors, shall ascertain the sums which according to the provisions of any of the said Acts herein mentioned shall have been discharged from assessment for any cause therein specially allowed,

into the Exchequer, but the parish must be answerable for the same.

Collectors not to insert in any schedule to be returned into the Exchequer any person as a defaulter unless upon oath as to certain particulars.

Collectors to make a return upon oath of persons from whom the duties cannot be collected.

Commissioners, after examination on oath of the collector, shall

¹ For the corresponding enactment as to Scotland, see 43 Geo. 3, c. 150, s. 39.

² For form of return to be made by collectors under this section, see 9 & 10 Vict. c. 56, Schedule, No. 66.

³ For form of oath, see 9 & 10 Vict. c. 56, Schedule, No. 67.

make out
schedules
of the sums
discharged
from the
assessments
and the
sums with
which the
defaulters
ought to be
charged,
and the
sums which
ought to be
re-assessed
upon the
parish, and
deliver the
same to the
receiver
general, to
be returned
into the
Exchequer
that pro-
cess may
issue.

In default
of such
schedule
the Re-
ceiver
General to
return the
parish
insuper.

Collector
neglecting
to make
returns to
forfeit 100*l*.
Com-
missioners
to cause two
duplicates
to be made
out within
one month
after 10th
Feb.; one
for the
Receiver
General,

and the said Commissioners shall also make out their schedules, containing the sums so discharged, and the sums with which each and every such defaulter ought to be charged, and the sums which shall not have been collected by occasion of the collector's neglect, and which ought to be re-assessed on the parish, ward, or place, as aforesaid, and shall cause the said several particulars to be inserted in a schedule,¹ fairly written on parchment, under the hands and seals of such Commissioners or any two or more of them, containing the names and surnames of the said collectors, and the same to be delivered to the receiver general, to be returned by such receiver general into His Majesty's said Court of Exchequer,² whereupon every person so making default of payment, and each parish, ward, or place so in default, may be charged by process of Court according to the course thereof in that behalf;

And in default of such Schedule, made out according to the directions of this Act, it shall be lawful for the receiver general and he is hereby required to return every such parish, ward, or place *insuper*, for all sums not paid to the receiver general, and contained in the duplicate of assessment to him delivered, and all such sums so returned shall in such case be re-assessed on such parish, ward, or place, and all and every the proper officers therein concerned shall and they are hereby required to take care, from time to time, that such process be duly issued and made effectual, so that all such sums as shall be in arrear and unpaid as aforesaid may be speedily recovered and paid into His Majesty's Exchequer; and if any such collector shall neglect or refuse to make such return in manner before directed, every such collector shall forfeit the sum of one hundred pounds.

46. And be it further enacted, That the respective Commissioners aforesaid shall cause two duplicates of every assessment³ to be made out on parchment by their clerk within one month⁴ at farthest after the tenth day of February after the making the said assessment yearly, and one of them to be delivered unto the respective receivers general; ⁵ [and the other of them transmitted into the office of King's Remembrancer in the Exchequer,]⁶ for which duplicates the proper officer shall give acquittances *gratis*, so as every of them may be duly

¹ For form of schedule of defaulters to be made out by the Commissioners pursuant to this section, see 9 & 10 Vict. c. 56, Schedule, No. 68.

² Parchment schedules of defaulters are now to be deposited with the Commissioners of Inland Revenue, see 5 & 6 Will. 4, c. 20, s. 13, *post*.

³ As to duplicates of assessments in Scotland, see 43 Geo. 3, c. 150, s. 41.

⁴ As to the time for making out and delivering duplicates of assessments, see 50 Geo. 3, c. 105, s. 5.

⁵ As to receiver general, see note to s. 30, *ante*.

⁶ Duplicates of assessments directed to be sent to the King's Remembrancer to be sent to the office for taxes, see 45 Geo. 3, c. 71, s. 2, *post*.

charged to answer their respective collections and receipts, and the said duplicates shall be made for the same hundreds, rapes, lathes, wapentakes, wards, parishes, or places, or divisions, for which distinct duplicates are directed to be made out, or may be made by virtue of the said recited Act for granting an aid by a land tax, before mentioned,

And every such duplicate shall contain the names and surnames of the several assessors and collectors for every hundred, rape, lathe, wapentake, ward, parish, or place, or other division, and the full amount of the sums given in charge to the collectors throughout the whole year, shall be inserted, without any discharge, diminution, or defalcation, on any pretence whatever;

And if any clerk to such Commissioners shall neglect or refuse to make out and deliver such duplicates as aforesaid, within the time and in manner hereinbefore directed, or shall make any false entry, or omit any sum or sums in such duplicates, every such clerk shall forfeit and pay the sum of one hundred pounds, and on conviction thereof shall be discharged from his said office.

47. And be it further enacted, That in case there shall be any failure of assessing or charging the said duties in any parish, ward, or place, or of returning the duplicates of the assessments made for any such parish, ward, or place, or of raising or paying the several sums charged upon any person or persons in any such parish, ward, or place within the respective times limited by this Act, the receiver general¹ acting for the duties charged or to be charged on such parish, ward, or place shall and may, at any time after such failure hath happened, certify to the Barons of the Court of Exchequer at Westminster the particular parish and parishes, ward or wards, or place and places, and the particular division where any such failure hath happened, and the cause thereof to the best of his knowledge, together with the names of the Commissioners appointed as aforesaid to act for the hundred, rape, lath, wapentake, city, ward, town, or place, or the division, wherein such failure hath happened, or any two or more of them residing within such division, hundred, rape, lath, wapentake, city, ward, town, or place, and also the names of the assessors and collectors, and the several persons belonging to such parish or place charged to such duties, and who shall have made failure in the payment thereof, in case an assessment shall have been made;

Which said Commissioners, assessors, and collectors, and any person or persons charged with such duties, shall be respectively liable to process for such neglect by the order of such Barons, according to the exigency of the case, which process shall be by writ of distringas, to be forthwith and from time to time, as there shall be occasion, issued out of the said Court, on the application of the Commissioners for the affairs

and the other to be transmitted to the remembrance office.

Duplicates to contain the full sum given in charge to the collectors.

Clerks neglecting to make out duplicates, or making false entry, to forfeit 100*l.* and be dismissed.

In case of failure in assessing the duties or returning the duplicates for any parish, the receiver general to certify the same to the Barons of the Exchequer, with the names of the Commissioners, assessors, &c.,

who shall be respectively liable to process from time to time by

¹ As to receivers general, see note to s. 39, *ante*.

writ of distringas, on application of Commissioners of taxes.

Commissioners of taxes to certify to the Court of Exchequer when the persons against whom such writ shall issue have complied with the directions of the Act, upon which the process may be respited or discharged.

Collectors gathering by a false book, or receiving more than is charged in the rate, or fraudulently altering any rate, to forfeit 100*l*.

Receiver general to deliver a certificate of the sums received by him in each parish to such person as the Commissioners of the district, or the collector of taxes, shall appoint, under a penalty not exceeding 20*l*.

of taxes,¹ against such of the said Commissioners, officers, or persons who shall have made such failure;

Upon which writ of distringas the sheriff or other officer to whom the same shall be directed shall return such issues as the said Court shall order at the return of such writ, and immediate process shall thereupon issue for levying the same, out of and under the seal of the said Court of Exchequer, unless the said Commissioners for the affairs of taxes¹ shall certify to the said Court if in the term time, or to any one of the said Barons if in the vacation, that the Commissioners, officers, and other persons against whom such writ issued have complied with the directions of this Act, in which case it shall be lawful for such Court or Baron to cause such process to be respited till a future day, and so from time to time, or to be finally discharged.

48-50. [*Repealed by 35 and 36 Vict. c. 63, schedule.*]

51.² And be it further enacted, That no collector or collectors of any of the duties herein mentioned shall collect or gather the same by any rate or book other than such rate or book as shall be signed and allowed by such Commissioners as aforesaid, or any two or more of them; and that in case any such collector or collectors shall collect the same by any other rate or book, or shall receive such duties from any person or persons not charged therewith, or shall collect from any person or persons more money than is actually charged in such rate or book, and not pay the whole money by him collected, or fraudulently alter any such rate or book after the same hath been signed and allowed by such Commissioners as aforesaid, every such collector or collectors shall for every such offence forfeit the sum of one hundred pounds.

52. [*Repealed by 35 & 36 Vict. c. 63, Schedule.*]

53. And be it further enacted, That at every time and place appointed by the Commissioners of the district for the collectors to pay in the monies to be paid to the receiver general³ or his deputy, the said receiver general or his deputy, under his hand, shall deliver a list or certificate fairly written to such person as such Commissioners, or any two or more of them, or the Commissioners for the affairs of taxes, or any three or more of them for the time being, shall under their hands authorise and appoint to attend then and there for that purpose, containing the several and respective sums of money then and there or before that time paid by the respective collectors for each parish, ward, or place in that district; and in case there shall be any refusal or neglect in delivering such lists or certificates as aforesaid, such receiver general or his deputy so refusing or neglecting shall forfeit any sum of money not exceeding twenty pounds.

¹ Now Commissioners of Inland Revenue.

² For the corresponding enactment as to Scotland, see 43 Geo. 3, c. 150, s. 43.

³ As to receivers general, see note to s. 39, *ante*.

54. And be it further enacted, That the respective receivers general¹ shall pay the several sums of money by them received, as soon after the receipt thereof as conveniently can be done, and at such times and in such manner as shall be directed under the authority of this Act; and in case such receiver general or his deputy shall pay any part of the monies paid to him or them by any collector to any person or persons whatsoever, other than into the receipt of His Majesty's said Exchequer and at or within the respective times limited by this Act (except the necessary charges of receiving, levying, managing, paying, and accounting for the same as is herein-after directed, and except such payments as shall be made by authority of any Act or Acts of Parliament), then such receiver general shall for every such offence of himself or his deputy forfeit the sum of five hundred pounds.

Receivers general to pay the monies received by them into the Exchequer.

55. [*Repealed by 35 & 36 Vict. c. 63, Schedule.*]

56. And to the intent the receivers general¹ may return a true account into His Majesty's Court of Exchequer of such sums of money as shall be received by them, and every of their deputy and deputies, be it further enacted, That if any such receiver general¹ shall return or certify unto the said Court any sum or sums of money to be in arrear or unpaid, after the same have been received either by such receiver general or his deputy or deputies, or any of them, or shall cause any person or persons to be set *insuper* in the said Court for any sum or sums of money that have been so received, that then every such receiver general shall forfeit to every person and persons that shall be molested, vexed, or damaged by reason of such unjust certificate, return, or setting *insuper*, double the damages that shall be thereby occasioned, the said damages to be recovered by action of debt, bill, plaint, or information in which no essoign, protection, or wager of law shall be allowed, nor any more than one imparlance, and shall also forfeit to His Majesty, his heirs and successors, double the sum that shall be so unjustly certified or returned or cause to be set *insuper*, to be recovered as other penalties may be recovered by this Act.

Receiver general returning any sums in arrear or *insuper* after he has received the same to forfeit double the damages.

57, 58. [*Repealed by 35 & 36 Vict. c. 63, Schedule.*]

59. Provided always, and be it further enacted, That all constables, headboroughs, tythingmen, and other His Majesty's officers, shall and are hereby required and enjoined to be respectively aiding and assisting in the execution of this Act, and of every Act or Acts for granting duties to be assessed under the regulations of this Act, and to obey and execute such precepts and warrants as shall be to them directed in that behalf by the respective Commissioners hereby appointed, or any two or more of them.

Constables, &c., to be aiding and assisting in the execution of this Act.

60. And be it further enacted, That if any person or persons shall

Persons

¹ As to receivers general, see note to s. 39, *ante*.

obstructing officers to forfeit 50*l*. at any time hereafter wilfully obstruct any assessor or assessors, collector or collectors, surveyor or surveyors, inspector or inspectors, in the due execution of his or their said office or offices, duty or duties respectively, such person or persons shall for every such offence forfeit the sum of fifty pounds.

Officers to follow such instructions, &c., as they shall receive from the Commissioners of the Treasury. 61. And be it further enacted, That the said receivers general,¹ their deputy and deputies, surveyors, inspectors, and all other officers and persons who shall be employed in the execution of this Act, or any Act or Acts for granting duties to be assessed under the regulations of this Act, shall observe and follow such orders, instructions, and directions as they shall from time to time receive from the said Commissioners of the Treasury, or any three or more of them, now or for the time being, or the High Treasurer for the time being.

62. [*Repealed by 35 & 36 Vict. c. 63, Schedule.*]

Recovery of penalties. 63. Provided always, and be it further enacted, That any such penalty or forfeiture shall be recoverable in the name of His Majesty's attorney general, on the part of His Majesty, by information in the Court of Exchequer at Westminster.²

Penalties not exceeding 20*l*. to be recoverable before two Commissioners, and also penalties exceeding that amount, directed to be added to the assessments. 64. Provided always, and be it further enacted, That all such pecuniary penalties, not exceeding twenty pounds,³ imposed by this Act, or any Act or Acts for granting duties to be assessed under the regulations of this Act, may be recoverable before two or more Commissioners for executing this Act, and also such of the penalties exceeding twenty pounds as are directed to be added to the assessment of the duties in any parish, ward, or place in the district where the offence shall be committed; and such Commissioners shall take cognizance of such offence, upon information or complaint in writing made to them, and upon a summons to the party accused to appear before the said Commissioners at such time and place as they shall fix, or without such summons in case the party or parties shall have been surcharged before the said Commissioners, and shall have appealed against the same, and shall appear upon such appeal before the said Commissioners;

And such Commissioners shall examine into the matter of fact, and proceed to hear and determine the same in a summary way, and upon proof made thereof, either by voluntary confession of the party accused, or by the oath or solemn affirmation of one or more credible witness or witnesses, or otherwise as the case may require, to give judgment for

¹ As to Receivers General, see note to s. 38, *ante*.

² The remainder of this section is repealed, see 35 & 36 Vict. c. 63, Schedule. As to recovery of penalties in Scotland, see 43 Geo. 3, c. 150, s. 54.

³ As to the recovery of small penalties in Scotland, see 43 Geo. 3, c. 150, s. 55.

the penalty, or for such part thereof, to which part thereof the said Commissioners shall think proper to mitigate the same, not being in any case less than one moiety of such penalties, and to assess the same upon the party, and charge the same in the assessment to which the penalty adjudged shall particularly relate, and in addition to the duty, in case the party shall be charged therewith, and which penalty so adjudged shall be levied in like manner as the said duties;

Commissioners may mitigate penalties to one moiety thereof.

And the said adjudication of the Commissioners shall be final and conclusive to all intents and purposes, without power of appealing from the same; and the proceedings of the Commissioners shall not be removeable by any process whatever into any court of law or equity.¹

65.² And be it further enacted, That if any person or persons, upon any examination on oath or affirmation, shall wilfully give false evidence, or make any false oath or affirmation or affidavit, or shall wilfully and corruptly swear or affirm any matter or thing which shall be false or untrue before the Commissioners for executing this Act, or any of them, touching any matter or thing within the intent and meaning of this Act, or any Act or Acts for granting duties to be assessed under the regulations of this Act, he shall be prosecuted for the same, and every such person or persons, being convicted thereof, shall be subject and liable to the same punishment and disqualifications as persons are subject and liable to for wilful and corrupt perjury by the laws and statutes of the realm of England.

Persons giving false evidence before Commissioners, and convicted thereof, liable to the punishments for perjury.

66. And be it further enacted, That any indictment or information for perjury committed in any such examination, affidavit, or deposition whereon the same shall be made shall and may be laid, tried, and determined in the county where the same shall be exhibited to the Commissioners, in pursuance of this Act or the said Act or Acts before mentioned.

Indictment for perjury to be tried in the courts where the deposition shall be exhibited.

67. And whereas many difficulties and inconveniences have arisen to the Commissioners for the time being acting in the execution of the several Acts relating to the duties under the management of the Commissioners for the affairs of taxes, to be levied by them, and many like difficulties may arise to the Commissioners for the time being acting in the execution of this Act, or any other Act or Acts for granting duties to be assessed under the regulations of this Act, in levying the duties by the said Acts made payable, upon the death or removal of their respective clerks, into whose custody all the duplicates of the several books of assessments, minute books, and other books and papers relating to the business of the said several duties in their respective divisions

Books of assessments and all other books and papers relative to the duties, declared to be the property of the Commissioners of the districts for the time being, and in succession.

¹ Certain parts of this section, repealed by 35 & 36 Vict. c. 63, Schedule, are omitted in the text.

² Ss. 65, 67, 68 & 70. For the corresponding enactments as to Scotland, see 43 Geo. 3, c. 150, ss. 56, 57, 58 & 59.

have been delivered, such clerks so removed, or the executors or administrators or legal representatives of such clerk so dying, frequently refusing to deliver over such duplicates, books, and papers to the said Commissioners for the time being, or to their order or appointment, under a pretence that the said Commissioners have no property in the same, and are without remedy for the recovery thereof: Be it therefore enacted, That—

All and every the duplicates of the several books of assessments which have been or shall be made and delivered by the respective assessors of the said several duties to the Commissioners in any division or place, or to their respective clerks for the time being, and which are or shall be in the custody, keeping, or possession of such Commissioners or clerks respectively, and all minute books and other public books and papers relating to the said several duties in the custody, keeping, or possession of any such clerk or clerks who hath or have been or shall be removed from such office or offices, or in the custody, keeping, or possession of the executors, administrators, or other legal representatives of any person or persons who hath or have died or shall die during his or their holding such office or offices, or after his or their removal from the same, or in the custody, keeping, or possession of his or their respective agent or attorney, or of any other person or persons soever, shall be deemed and are hereby declared to be the property of the Commissioners of the said several duties acting in the respective divisions or places for the time being, and in succession, as records of and belonging to them the said Commissioners, for their use and inspection, and shall be placed and deposited with and remain in the custody, keeping, and possession of them the said Commissioners, or their respective clerks for the time being, or such other person as the said Commissioners or any two or more of them, for the time being, shall from time to time at their meetings order, direct, or appoint.

Persons having any books or papers relating to the duties to deliver the same to such persons as the Commissioners of taxes shall appoint, under the penalty of 50*l*.

68.¹ And be it further enacted, That all and every person and persons whatever now or at any time hereafter having in his or their custody, keeping, or possession any such books or papers aforesaid relating to the said several duties in this Act mentioned, shall within the space of one calendar month next after notice in writing signed by three or more of the Commissioners for the affairs of taxes (a true copy thereof being given to or left at the usual place of abode of such person or persons), deliver and give up all such books and papers unto such person or persons as the said Commissioners for the affairs of taxes² by such notice shall order and appoint, whose receipt of the same shall be a good and sufficient discharge to such person or persons so delivering

¹ See note to s. 65.

² Now Commissioners of Inland Revenue.

such books and papers; and if any such person or persons now or at any time hereafter having in his or their custody, keeping, or possession any such books or papers, shall refuse or neglect to deliver the same within the time limited by such notice and demand made, he or they shall for every such offence forfeit and pay the sum of fifty pounds; and all such books and papers shall be delivered by the person or persons so appointed to such of the Commissioners for executing this Act as the said Commissioners for the affairs of taxes¹ shall think proper for the effectual and speedy execution of the powers by this Act granted.

69. [*Repealed by 35 & 36 Vict. c. 63, Schedule.*]

70.² And be it further enacted, That if any action or suit shall be brought against any person or persons for anything done in pursuance of this Act, or any Act for granting duties to be assessed under the regulations of this Act, such action or suit shall be commenced within six calendar months next after the fact committed, and not afterwards, and shall be laid in the county or place where the cause of complaint did arise, and not elsewhere;

And no writ or process shall be sued out for the commencement of such action or suit until one calendar month next after notice in writing shall have been delivered to or left at the usual place of abode of such person or persons, by the attorney or agent for the intended plaintiff or plaintiffs, in which notice shall be clearly and completely contained the cause and causes of action, the name and place or places of abode of the intended plaintiff or plaintiffs, and of his or their attorney or agent, and no evidence shall be given on the trial of such action or suit of any cause or causes of action than such as is or are contained in such notice;

And the intended defendant or defendants to whom such notice shall have been delivered may, at any time before the expiration of such calendar month, tender amends to the intended plaintiff or plaintiffs, his or their attorney or agent, and in case such amends are not accepted may plead such tender in bar to any action or suit to be brought against him or them grounded on such notice, writ, or process;

And the defendant or defendants in every such action or suit may plead the general issue, and also such tender, and any other plea, with leave of the Court, in bar of such action or suit, and may give this Act and the special matter in evidence at any trial to be had thereupon;

And if the jury shall find for the defendant in any such action or suit, or if the plaintiff or plaintiffs shall be nonsuited, or discontinue his or their action or suit after the defendant or defendants shall have appeared, and if upon demurrer judgment shall be given against the

Persons receiving the same to deliver them to such of the Commissioners for executing this Act as the Commissioners of taxes shall direct.

Limitations of actions.

One month's notice of action to be given to the party by the attorney for the plaintiff, containing certain particulars.

Defendant may tender amends, which, if not accepted, may be pleaded in bar of action.

Defendant may plead the general issue.

¹ Now Commissioners of Inland Revenue.

² See note to s. 65.

Defendant
to have
treble costs.

plaintiff or plaintiffs, the defendant or defendants shall have treble costs, and have the like remedy for the same as any defendant hath in any other case to recover costs by Law;

Actions
brought
against
collectors to
be defended
by the Com-
missioners
of the
district,
and the
costs and
charges at-
tending the
same, and
also any
other
actions to
be brought
by or
against
Commis-
sioners or
collectors,
to be de-
frayed by
an assess-
ment on
the parish.

And every such action or suit which shall be brought against any collector or collectors appointed under this Act shall be defended by the Commissioners acting for the division or place where such collector shall have been appointed, and the costs and charges attending the same, as also any other action or suit to be brought by or against Commissioners or collectors in pursuance of this Act, or for anything done in pursuance of this Act, or any Act for granting duties to be assessed under the regulations of this Act, shall be defrayed by an assessment¹ made on the parish or place for which such collector or collectors shall have been appointed, in a just proportion to the amount of the duties payable under this Act on the respective persons charged to the same in the assessment to be made next after the time when the said costs and charges shall have been incurred.

SCHEDULE (A.)

[Repealed by 35 & 36 Vict. c. 63, Schedule.]

SCHEDULE (B.)

The form of the OATH or AFFIRMATION required to be taken by assessors before they act in execution of this Act.

I A. B. do swear [*or affirm, as the case may require*], That I will diligently execute the office of an assessor, to which I am appointed by authority of an Act passed in the forty-third year of the reign of His present Majesty, intituled An Act [*here insert the title of this Act*], and that in the assessment which I am required to make by any other Act or Acts granting to His Majesty any duties to be assessed under the regulations of the said Act I will faithfully and honestly act without favour or affection, according to the best of my skill and knowledge.

So help me GOD.

¹ For form of assessors' appointment for making an assessment pursuant to this section to defray costs incurred by the Commissioners in actions at law, see 9 & 10 Vict. c. 58, Schedule, No. 40.

43 GEORGE III., CAP. 150.

An Act for consolidating certain of the provisions contained in any Act or Acts, relating to the duties under the management of the Commissioners for the affairs of Taxes; and for amending the said Acts, so far as the same relate to that part of Great Britain called Scotland.

[11th August 1803.]

1. [*Duties under the management of the Commissioners for Taxes in Scotland shall be assessed under the regulations of this Act.*]

2. [*Repealed by 35 & 36 Vict. c. 63, Schedule.*]

3. [*Duties placed under this Act, to take effect from the time appointed by Act granting such duties.*]

4. And be it further enacted, That no person, except the sheriff depute or substitute of any shire or stewartry in Scotland for the time being, shall be capable of acting as a commissioner in the execution of this Act, or any of the said Acts before mentioned, unless he shall be duly qualified or authorized to act in Scotland, in execution of the said Act passed in the thirty-eighth year of the reign of His present Majesty, intituled, *An Act for granting an aid to His Majesty, by a land tax, to be raised in Great Britain, for the service of the year one thousand seven hundred and ninety-eight*, nor unless he shall have taken the oaths hereinafter mentioned;

No Commissioner to act but those qualified under the Land Tax Act.

And if any person shall, from and after the time appointed for the commencement of the regulations of this Act, presume to act as a commissioner in the execution of this Act, or the said Act or Acts before mentioned, or any of the powers or provisions therein contained, without having taken the oaths hereby prescribed in the manner required by this Act, or without being qualified or authorized to act as before mentioned, he shall forfeit the sum of one hundred pounds sterling.

5, 6. [*Repealed by 35 & 36 Vict. c. 63, Schedule.*]

7. And be it further enacted, That in any matter or thing touching the execution of this Act, relating to the duties to be assessed under the regulations of this Act, in which any Commissioner or Commissioners shall be interested, either for himself, or as factor, agent, attorney, or solicitor, for any other person, he shall have no voice, but shall withdraw until it shall have been determined by the rest of the Commissioners; and if any Commissioner shall presume to act in any of the cases before mentioned, he shall forfeit the sum of fifty pounds sterling.¹

Commissioners not to act where interested.

¹ See similar enactment in 43 Geo. 3, c. 99, s. 8, relating to England.

Commissioners to proceed to the appointment of clerks

8. And be it further enacted, That such Commissioners as shall be duly qualified to act in the execution of this Act, in order to the speedy execution of any Act or Acts relating to the duties to be assessed under the regulations of this Act, shall, within the respective shires, stewardries, cities, or boroughs, for which they severally are or shall be appointed to be Commissioners, meet together yearly at their most usual or common place of meeting, as Commissioners of land tax within such shires, stewardries, cities, or boroughs respectively, on or before the thirtieth day of April yearly, or on such other stated day thereafter as conveniently can be done, and as shall be appointed by their respective conveners, not being later than the first Wednesday of July in every year after the commencement of this Act, for charging and ordering the payments of the said duties to be made for the year current at and on the said days;

And such Commissioners, or so many of them as shall be present at the said meeting to be holden every year as aforesaid, or the major part of them, shall elect one fit and sufficient person to be their clerk, and one other fit and sufficient person, if the said Commissioners shall deem it necessary, to be his assistant for the assessments to be made of the several duties with which the said Commissioners shall be charged within their respective limits;

and assessors.

And such Commissioners shall also, at such their said meeting, direct their precept or precepts to such inhabitants of every parish within their several shires, stewardries, cities, or boroughs, and such number of them as the major part of the Commissioners so met shall, in their discretion, think most convenient to be assessors to the effect after mentioned, requiring them to appear before the said Commissioners at their said usual place of meeting, on a day to be specified in the said precept or precepts, which shall not exceed twenty-one days from the date of their precept; and the clerk to the said Commissioners shall cause such precepts to be delivered to the persons so named assessors personally, or left at their dwelling-houses, within the space of ten days; and the said assessors shall, upon such day as shall be so appointed for that purpose, within the time before fixed, personally appear before the Commissioners at their ordinary place of meeting; and on the day so appointed the said Commissioners shall again meet, and shall then openly read or cause to be read unto the assessors appointed for each parish, required to appear as aforesaid, the several duties for which they are appointed assessors, and openly declare the effect of their charge unto them, and how and in what manner they ought and should make their certificate and assessments of the said several duties committed to their charge, and shall then and there appoint another day, within the time herein-after limited, for the said persons to appear again before the said Commissioners, and bring in their certificates of assessment, in writing under

their hands, to be verified upon their oaths or solemn affirmations, and not otherwise, of all the matters and things required of them, without concealment or favour;

And the said assessors are hereby strictly enjoined and required, with all care and diligence, to charge and assess themselves, and all other persons chargeable with the said duties, and to make the assessments according to the provisions of this Act, and of the said Act or Acts before mentioned, upon pain or forfeiture of any sum not exceeding twenty pounds nor less than five pounds sterling, and the said Commissioners shall have power to appoint the subsequent diets and their conveners from time to time, subject to the provisions of this Act.

9. [*Repealed by 35 & 36 Vict. c. 63, Schedule.*]

10. And be it further enacted, That every person appointed or to be appointed an assessor as aforesaid, shall, at the time of his appointment, and he is hereby required to take the oath, or, being one of the people called Quakers, to make and subscribe the solemn affirmation before the Commissioners for executing this Act then present, in the form set forth in the schedule to this Act annexed, marked (B.), for his due and faithful administration of his said office; and if he presumes to act as assessor as aforesaid without taking such oath or making such affirmation, he shall forfeit for every such offence the sum of fifty pounds sterling.

Oaths to be taken by assessors.

11. And be it further enacted, That in all cases, the assessors so to be appointed as aforesaid shall make and deliver in writing, their certificates of assessments for one whole year, of all the duties given to them in charge as aforesaid, to the respective Commissioners, on or before the first Wednesday of August in every year, if they shall have appointed a meeting for that purpose within that time, and two or more of them shall attend such meeting; and in default of appointment of such meeting, or attendance thereat by two or more Commissioners, the clerk to such Commissioners shall present the same to the sheriff depute or substitute in the shire or stewartry, and to the chief magistrate of any city or borough where such default shall happen, and also to the convener of such Commissioners in every such shire, stewartry, city, or borough, who respectively, or any two of them in their respective jurisdictions, as soon as conveniently can be done, shall set their hands to the said respective assessments, testifying their allowance of the same, and the clerk to such Commissioners shall then deliver to such person or persons as they shall have appointed collector or collectors, a copy of such assessment allowed and duly signed as aforesaid;

When assessors deliver their assessments, duplicate to be delivered to the collectors.

And the said collector or collectors is and are hereby enjoined and required, within the space of six days after delivery to him or them as aforesaid, of the copy of the said assessment for the shire, stewartry, city, or borough, for which he or they shall have been nominated

collector or collectors, to deliver to some one of the assessors of each parish within such shire, stewartry, city, or borough, a copy under his hand of the said assessment for such parish, with an order thereon for such assessors delivering a note of the sum charged to the parties charged therewith, either personally or at the places of their last abode, or on the premises charged with the assessment, as the case may require; and the assessors to whom such copy and order shall be delivered shall, within fourteen days after receipt thereof, make notification as aforesaid thereupon, and return the said copy and order to the collector, and from whom he received the same, with a certificate upon oath before one of the Commissioners aforesaid, that he did notify the same in the manner prescribed by this Act.

12, 13. [*Repealed by 35 & 36 Vict., c. 63, Schedule.*]

Penalty on assessors and collectors refusing to act.

14. And be it further enacted, That if any assessor or collector, to be appointed as aforesaid, shall wilfully neglect or refuse to take upon himself the office of an assessor or collector to which he shall be appointed;¹ or shall wilfully neglect or refuse to perform his duty in the due and speedy execution of this Act, or of any Act or Acts granting duties to be assessed under the regulations of this Act, any two of such Commissioners, or the sheriff depute or substitute of the shire or stewartry, or chief magistrate of the city or borough, may and shall, by virtue of this Act, impose on such person or persons so refusing or neglecting, for every such offence, a fine not exceeding twenty pounds nor less than ten pounds sterling.

Commissioners, assessors, or collectors not to be liable to further penalties than those contained in the Act.

15. Provided always, and be it further enacted, That no Commissioner, sheriff or depute sheriff, assessor or collector, who shall be employed in the execution of any such Act or Acts herein mentioned, or of this Act, shall be liable, for or by reason of such execution, to any penalty or penalties other than as by this Act or the said Act or Acts are or may be inflicted.

As to Inspectors and Surveyors, and Surcharges.

Inspectors and surveyors of assessed taxes to be inspectors and surveyors of the duties to be charged under this Act.

16.² It shall be lawful to and for His Majesty, his heirs and successors, or the Lords Commissioners of the Treasury, or any three or more of them, now or for the time being, or the High Treasurer for the time being, from time to time to constitute such person or persons as His Majesty, his heirs and successors, or the said Commissioners of the Treasury, or the High Treasurer for the time being, shall think proper, to be officers for the survey and inspection³ of the duties under the management of the commissioners for the affairs of taxes, within that

¹ For the corresponding enactment as regards England, see 43 Geo. 3, c. 99, s. 16.

² Part of this section, repealed by 35 & 36 Vict. c. 63, Schedule, is omitted in the text.

³ As to inspectors and surveyors in England, see 43 Geo. 3, c. 99, s. 20.

part of Great Britain as aforesaid, for doing and executing all things belonging to the office of inspector or surveyor, according to the powers vested in them by this Act, or by any other Act or Acts, for granting the said duties to be assessed under the regulations of this Act, or any of them.

17.¹ And be it further enacted, That every such surveyor or surveyors, inspector or inspectors, shall, twice in every year, to wit, between the first day of September and the first day of October following, and between the first day of March and the first day of April following, yearly, and at no other times, lodge a note in writing with the clerk to the said Commissioners, of all such surcharges as, upon supervising the assessments, or on examination of the returns of the parties, they may lawfully make;

Surcharges to be made.

And thereupon shall give or cause to be given to every person so surcharged, or leave or cause to be left at his or her last or usual place of abode in the shire, stewartry, city, or borough where such surcharge shall be made, a note in writing, bearing the amount for which he or she shall be charged by virtue of such certificate, above the amount in the assessment.

Notice to be given thereof.

18.¹ And be it further enacted, That if any surveyor or surveyors, inspector or inspectors, shall omit to make a surcharge on or before the first day of October in any year, it shall be lawful for the surveyor or surveyors, inspector or inspectors, to make such surcharges on or before the first day of April following, for the whole year.

Allowance of further time to make surcharges.

19.¹ And be it further enacted, That if any surveyor or inspector shall knowingly or wilfully, through favour, under-rate or omit to charge any person or persons, or shall be guilty of any corrupt, vexatious, or illegal practices in the execution of his office, such surveyor or inspector shall for every such offence forfeit the sum of one hundred pounds, and on conviction shall be discharged from his said employment.

Penalty on surveyors for misconduct.

As to Appeals.²

20. And be it further enacted, That if any person shall think himself, herself, or themselves respectively overcharged or over-rated by any assessment or surcharge to be made by virtue or in pursuance of any Act or Acts before mentioned, it shall be lawful for him, her, or them respectively to appeal to the Commissioners for putting in execution the said Act or Acts in relation to such assessment, and this Act, on delivering to the collector of the duties at his office, and to the surveyor of the district, or inspector, within fifteen days after the note in

Persons aggrieved may appeal.

¹ Ss. 17-19. For the corresponding enactments as to England, see 43 Geo. 3, c. 99, ss. 21-23.

² As to appeals (ss. 20-26). For the corresponding enactments as to England, see 43 Geo. 3, c. 99, ss. 24-29.

writing of his charge being delivered to him or her, or left at his or her house or place of abode by the assessor or assessors, by him or herself, or some other person acting on his or her behalf, a note in writing of such intention to appeal, containing the wrong or grievance of which such person complains;

And the said Commissioners shall, and they are hereby required to hear and determine all such appeals, except where it shall appear to the said Commissioners that the person appealing shall have omitted to notify the same as aforesaid to the proper officer, then and in such case such appeal shall be held to be fallen from, and it shall be lawful for the said Commissioners, and they are hereby required to dismiss the same, and to confirm the assessment or surcharge complained of;

And every such collector is hereby required to make an entry, in a book to be kept by him for that purpose, of all such notices given to him from time to time, and to lay them before the said Commissioners at their first meeting, or deliver the same to their clerk; and every such collector is also hereby required, upon demand made for that purpose by the assessors or surveyors, to give them inspection, and leave to take a copy of all such notices of appeals, that they may attend the meeting of the said Commissioners prepared to answer the same, in support of their charge or surcharge.

No assessment to be altered but on appeal.

21. Provided always, and be it further enacted, That no assessment made in pursuance of this Act, by the assessor or assessors, or in their default by the inspectors or surveyors, shall be altered by Commissioners or any others before the time of hearing and determining appeals, and then only upon a surcharge or surcharges, or upon the Commissioners hearing the matter of appeal particularly relating thereto, upon a general appeal day duly appointed, save and except in such cases only where such Commissioners are specially authorized to alter or ratify any such assessment by the Act or Acts before mentioned;

And if any clerk to such Commissioners, or any other person or persons, shall alter, or cause, or procure, or suffer to be altered any assessment, after the same shall have been delivered as aforesaid, except in the cases expressly allowed as aforesaid, or in cases of appeal, and by order of the said Commissioners, or any three or more of them, made after appeal as aforesaid, every such clerk or other person shall forfeit and pay the sum of fifty pounds sterling.

Party to insist on the appeal at the next meeting.

22. And be it further enacted, That in case the party giving such notice of appeal or complaint shall neglect to insist therein before the said Commissioners, at their next general meeting for discussing of appeals, to be held half-yearly in manner herein mentioned, then and in that case such complaint or appeal shall be held to be fallen from, and the charge and assessment therein referred to shall stand in full force.

No abatement to be

23. And be it further enacted, That the said Commissioners, or any

two of them, shall not, upon hearing any such appeal, make an abatement or defalcation in the charge made upon any person by assessment, or by the surcharge of any assessor or assessors, surveyor or surveyors, inspector or inspectors as aforesaid, but the charge or surcharge shall stand good, and remain part of the annual assessment, unless it shall, upon hearing such appeal, appear to the Commissioners then present, or the major part of them, by examination of the appellant upon oath or affirmation, or other lawful evidence to be produced by him or her, that such person is over-rated in or by such assessment or surcharge, and unless the appellant shall produce before the said Commissioners a true, perfect, and complete list, account, declaration, or return, as shall or may be required by the Act or Acts before mentioned, and verify the same upon his or her oath or affirmation; and such surveyor, inspector, and assessor may then and there attend to give his or their reasons in support of the said assessment or surcharge, and may, if he or they think proper, produce any lawful evidence in support of the same; and such surveyor, inspector, and assessor shall have full power and free liberty to be present during all the time of hearing such respective appeals, and of the said Commissioners determining the same:

made on
appeal, but
on proof of
an over-
charge.

Provided always, if it shall appear upon such appeal, from the enquiry made by the said Commissioners, that the person so assessed or surcharged is or ought to be charged to any amount beyond the amount contained in such assessment or surcharge, it shall be lawful for the said Commissioners to charge such person to the matter or thing or amount of the sum omitted, in like manner and at the like rate as they might have done if a full, true, and perfect assessment had been made in the first instance, or if such person had been surcharged to the full amount:

Provided also, that no advocate, solicitor, attorney, or procurator, or any person practising the law, shall be allowed to plead before the said Commissioners on such appeal, for the appellant or officers, either *viva voce* or by writing.

24. And be it further enacted, That the clerk of such Commissioners shall and is hereby required to give such collectors and surveyors as aforesaid notice at what time or times within the periods herein limited, and at what place or places the appeals of any person or persons who shall think themselves aggrieved as aforesaid, are appointed to be heard and determined;

Notice to
be given of
days of
appeal.

And every such collector is also hereby required, within ten days after such notice from the clerk to the said Commissioners, to cause notification thereof to be given to the assessor or assessors of every parish within the shire, stewartry, city, or borough, of the time and place so appointed by such Commissioners for hearing and determining appeals as aforesaid, that all persons who shall think themselves aggrieved

as aforesaid may apply to such assessors, and from them acquaint themselves when and where to make their appeal to the said Commissioners.

25. [*Repealed by 35 & 36 Vict. c. 63, schedule.*]

Appeals to
be final.

26.¹ And be it further enacted, That all such appeals once heard and determined by the said Commissioners, or the major part of them present on the day or days by them appointed for hearing appeals, shall be final, and neither the determination of the Commissioners, nor the assessment then and there made thereupon, shall be altered on any pretence whatever at any subsequent meeting, or at any other time or place.

In case
Commissioners
should not
meet at the
time pre-
scribed,
they may
meet and
execute
the powers
of the Act
at other
times.

27.² Provided always, and be it further enacted, That if at any time there shall not have been any meeting or meetings of the said Commissioners, and a due execution of any of the powers hereby created, within or at the time or times, or according to the manner or circumstances directed or prescribed in and by this Act, it shall be lawful for any of the persons appointed Commissioners, and they are hereby required, in all and every the said shires, stewardries, cities, and boroughs respectively, wherein such default shall have happened, to meet and execute the said powers at any other time or times, anything herein contained to the contrary notwithstanding; and they are hereby authorized and required forthwith, as soon as may be after the time or times at which such meetings should have been held, and such powers should have been executed according to the directions of this Act, to meet and execute the same, or cause the same to be executed, so that all the duties by law payable on assessment be duly and effectually charged, raised, levied, collected, and paid to His Majesty, his heirs and successors; and all such meetings and acts of the said Commissioners shall be deemed and are hereby declared to be good and valid to all intents and purposes, notwithstanding any such omission or defect.

In default
of assess-
ors being
appointed,
or neglect-
ing their
duty, the
surveyors
may charge
the duties.

28. And be it further enacted, That if such Commissioners shall neglect to appoint assessors³ as directed by this Act, or in case the assessors by them appointed shall neglect to bring in the certificates required by them, that then and in every such case it shall be lawful to and for the surveyor or surveyors appointed as herein mentioned, first lodging a complaint thereof before the sheriff or sheriff depute or substitute for the shire or stewardry, or before the chief magistrate of the city or borough where the default shall happen, to assess and charge the respective parishes wherein such default shall have happened, and to make certificates in writing under their respective hands of the several duties

¹ Part of this section, repealed by 35 & 36 Vict. c. 63, schedule, is omitted in the text.

² For the corresponding enactment as to England, see 43 Geo. 3, c. 99, s. 31.

³ See 48 Geo. 3, c. 141, No. 1, 2nd Rule; see also 3rd, 4th, and 5th Rules.

charged by this Act, or by any other Act or Acts herein mentioned, in like form and manner as assessors are required to make their certificates of assessment, and to return such certificates to the convener of such shire or stewartry for his allowance, and the same being allowed under his hand, shall be delivered to the clerk of the Commissioners, by whom the certificate (if made by assessors) ought to have been allowed, who shall cause a copy thereof to be delivered to the collectors appointed within such respective shires, stewartries, cities, and boroughs respectively, and the collectors to whom the same shall be delivered shall have the same power to collect, receive, and recover the said duties as such collectors would have had in case the said assessments had been allowed by the said Commissioners as aforesaid: Provided, that every such collector as aforesaid shall leave a note in writing to every person charged in such certificate of the charge made upon him or her by the surveyor, in like manner as is before directed in cases of assessments made by assessors.

29. And be it further enacted, That it shall be lawful for the sheriff or sheriff depute or substitute or chief magistrate aforesaid, with whom such complaint shall be lodged as aforesaid against any assessor or assessors for neglect as aforesaid, to proceed to hear and determine the same, and to levy the penalty hereby inflicted for any such neglect, in like manner and under the like powers as are hereby given to Commissioners, in all which cases the penalty so levied shall be to the use of the surveyor who shall have executed the duty of such assessor or assessors.

Penalty on assessors against whom complaints shall be made.

30. And be it further enacted, That in case any person or persons shall not pay the several sum or sums charged upon him, her, or them by any Act or Acts herein mentioned, according to the directions contained in such Act or Acts, or in this Act, it shall be lawful to and for any two of the Commissioners aforesaid for any shire, stewartry, city, or borough, or for the sheriff depute or substitute for such shire or stewartry, and the convener of the county, and they are hereby required respectively (under the penalty of ten pounds sterling), upon certificate made to them or either of them by the collector or collectors that such duties are resting and not duly paid, to issue and grant a warrant or warrants under their hands for the said collectors recovering the said duties, and the triple value thereof in consequence of non-payment, by poinding and distraining the goods and effects of any person or persons mentioned in such certificate, and who shall not have paid the sums thereby assessed upon him, her, or them,

Duties unpaid may be levied by poinding.¹

Which warrants shall be executed by the constables or sheriff-officers

¹ In England unpaid duties may be levied by distress. See 43 Geo. 3, c. 90, s. 33.

of the county, and the goods and effects so poinded and distrained shall be valued and appraised by any two persons to be appointed by the sheriff-officer or constable, which two persons shall be obliged to value the same under the penalty of forty shillings sterling for each neglect or refusal, and which valuation shall be made upon the ground or at the house where the same were poinded and distrained, and shall be sold and disposed of at the value by the officer or constable who does poind the same, and the value to be applied in the first place to the satisfaction and payment of the duties and triple values owing by the person whose goods are so poinded, and in the second place to the payment for the trouble of the officer or constable so pointing, at the rate of two shillings per pound of the duties and triple values for which the goods shall be so poinded and distrained, unless the owner from whom the same were poinded or distrained shall redeem the same, by payment of the appraised value within the space of four days after the pointing and valuation, to the officer who poinded the same; and in case any surplus shall remain of the price or value after payment of the said duties and triple values, and after payment of what is allowed to be retained by the officer or constable in manner herein directed, such surplus shall be returned to the owner from whom the goods were poinded or distrained; and in case no purchaser do appear at the said sale, that the said goods and effects so poinded and distrained shall be consigned and lodged in the hands of the sheriff depute of the county, or his substitute; and if not redeemed by the owner within the space of four days after the consignment in the hands of the said sheriff depute or substitute, that the residue shall be roupé, sold, and disposed of by order of the sheriff, in such manner, and at such time and place, as he shall appoint, he always being liable to the payment of the duties and triple values to the said collector, and in payment to the officer or constable who shall have poinded and distrained the same, for their trouble and expense as before stated, in case the value of the goods so sold shall amount to the extent of the said duty and triple values, and to the fees due to the officer or constable, and shall be in the third place entitled to one shilling per pound of the value of the goods so disposed of, for his own pains and trouble, after preference and allowance of the said duties and triple values, and of what is appointed to be paid to the officer or constable for their trouble; and that there likewise shall be allowed to the officer or constable so pointing and distraining the expense of preserving the said goods and effects, and of maintaining the cattle, if there should happen to be any among the goods and effects so poinded and distrained, during the four days allowed to the owner to redeem them, and also the expense of the sale; and in like manner the expense shall be allowed to the sheriff for preserving and maintaining the goods or cattle poinded and distrained, during the four days that

the owner is allowed to redeem after consignment in his hands, and also the expense of the sale ;

And where no goods or effects sufficient for payment of the said duties and triple values can be found to be so poulded and distrained, and the person liable shall neglect or refuse to pay the same, in every such case any one of the Commissioners aforesaid, or the sheriff depute or substitute, or convener of the county, shall be and is hereby authorised and required, under his hand, to commit such person to the common gaol, there to be kept without bail until payment shall be made.

31.¹ And whereas it may frequently happen that persons quitting their dwelling-houses or places of residence may remove to other parishes or places without first discharging or paying the duties charged upon him, her, or them, whereby the said duties made payable by this Act will be lost, unless such person or persons so removing can, after such removal, be compelled to pay the same ; be it further enacted, That—

Duties how recoverable when the occupiers remove from one place to another in Scotland.

In every case of such removal to any place in Scotland, the surveyor or inspector, or collector acting by virtue of this Act, of the shire, stewartry, city, or borough where such duties are charged upon and unpaid by the person or persons removing as aforesaid, shall sign and cause to be transmitted a certificate thereof to the surveyor or inspector, or collector acting for the shire, stewartry, city, or borough where the person or persons making such default of payment shall happen to reside ; and any surveyor, or inspector or collector to whom such certificate is delivered, shall, and he is hereby empowered, by virtue of such certificate, to raise and levy the said duties charged upon the party or parties removed as aforesaid in such manner and by the like means and methods as any of the like duties are directed to be levied or recovered by this Act, and cause the monies so raised and levied to be paid to the collector of the shire, stewartry, city, or borough from whence the said person or persons did remove, so as the same may be paid and applied according to the true intent and meaning of this Act.

32. And be it further enacted, That if any person charged with the said duties in Scotland shall remove from thence into any other part of Great Britain, it shall be lawful for the Commissioners acting as aforesaid in the shire, stewartry, city, or borough where such duties are charged and unpaid by the person removing as aforesaid, to sign and cause to be transmitted, by the intervention of the Commissioners for the affairs of Taxes such certificate as aforesaid, to the Commissioners acting in the execution of the Land Tax in England,

In case persons liable on payment of duties removing from Scotland to any part of Great Britain, Commis-

¹ For the corresponding enactment as to England, see 43 Geo. 3, c. 99, s. 35 ; see also 5 & 6 Vict. c. 35, s. 177.

sioners in the district in England where they shall remove to, to be empowered to levy the duties.

Wales, and Berwick-upon-Tweed, in the county, riding, city, borough, cinque port, or place where the person making such default of payment shall happen to reside, which Commissioners of Land Tax, or any two or more of them, shall and they are hereby empowered, by their warrant under hand and seal, to raise and levy the said duties charged, or appearing by such certificate, and cause the monies so raised and levied to be paid to the receiver general for Scotland, in discharge of such assessment, of which intimation shall be given by such receiver general to the collector of the shire, stewartry, city, or borough in which such person was so charged, and credit shall be given for the same in the books of the said collector or collectors.

No goods to be taken off the premises by arrestment or poinding till duties are paid.

33.¹ And be it further enacted, That no moveable goods or effects whatever, belonging to any person or persons at the time of any of the said duties assessed under the regulations of this Act became in arrear, shall be liable to be taken by virtue of any arrestment, poinding, sequestration, or diligence whatever, or by virtue of any assignation on any account or pretence whatever, unless the party at whose instance the said diligence shall be used, or to whom such assignation shall be made, shall, before the sale or removal of such goods or effects, pay or cause to be paid to the collector or collectors of the said duties so due, all arrears of the said duties which shall be due at the time of arresting, poinding, or seizing such goods or effects, or which shall be payable for the year in which such diligence shall be used, provided the duties shall not be claimed for more than one year; and in case the said duties shall be claimed for more than one year, then the party at whose instance such diligence shall have been used, or to whom such assignation shall have been made, paying the aforesaid collector or collectors the aforesaid duties due for one whole year, may proceed as he might have done if no duties had been so claimed; but in case of refusal to pay the said duties, the said collector or collectors are hereby authorized and required to poind and distrain such goods and effects notwithstanding, and upon intimation thereof to one or more of the said Commissioners acting for such shire, stewartry, city, or borough, or to the sheriff depute or substitute or convener of the shire or stewartry, and obtaining his or their warrant for that purpose, which he and they is and are hereby empowered to grant, to proceed to the sale of such goods or effects according to this Act, in order to obtain payment of the whole of the said duties, together with the reasonable costs and charges attending such poinding, distress, and sale; and every such Commissioner, sheriff depute or substitute, and convener, and collector so doing shall be indemnified by virtue of this Act.

¹ For the corresponding enactment as to England, see 43 Geo. 3, c. 99, s. 87.

34.—36. [*Repealed by 35 and 36 Vict. c. 63, schedule.*]

37. And be it further enacted, That in every case where the collector or collectors appointed as aforesaid shall fail or neglect to pay over to the receiver general at Edinburgh, or his deputy or deputies, any such sum or sums of money, within such number of days after the same shall have been received by him or them, as shall be specified in the bonds entered into by such collector or collectors, the said bonds shall, upon a certificate by the receiver general or his deputy or deputies, of the sums due or unaccounted for, be put in suit against such collector or collectors, and his or their surety or sureties, or any of them, for the recovery of the sums so due by them, or any of them, and of the penalty or penalties in the said bonds, over and above the sums so due by such process for recovering payment of debts due to His Majesty, as is conformable to the course and practice of the Court of Exchequer in Scotland.

Bonds to be put in suit on failure of collectors paying over the sums received.

38. And be it further enacted, That in settling the accounts of the said collectors, no allowance shall be made for deficiencies occasioned by bankruptcy, insolvency, or removal of persons liable to payment of the said duties, unless it shall be proved, to the satisfaction of the Court of Exchequer in Scotland, that the said collectors claiming the allowance have used their utmost diligence to recover the said duties on or before the respective days appointed for making such payments, and that they could not collect the same by reason of such bankruptcy, insolvency, or removal: Provided always, that upon such evidence being produced, the Court of Exchequer shall be at liberty to order credit to be given to the collector or collectors in his or their accounts for the sums of money due by any person on account of the said duties, or any part thereof, which could not be recovered by such collector or collectors for the causes aforesaid.

No allowance for deficiency unless proved to the satisfaction of the Court of Exchequer.

39. And be it further enacted, That every collector or collectors, who shall claim any deduction on account of any such deficiency as aforesaid, by reason of their not having been able to recover payment thereof, before they shall obtain any order from the said Barons of Exchequer for the receiver general, his deputy or deputies, giving credit to them for all or any of the deficiencies claimed, shall have first lodged with the receiver general, his deputy or deputies, a list or schedule¹ containing the names, surnames, and places of abode of every person for whose deficiency he may claim to be allowed by the Barons to have credit in his account, and the particular sum charged upon each person named in the schedule, and shall have made oath, or, being one of the people called Quakers, shall have made and subscribed a solemn affirm-

A schedule of deficiencies to be returned upon oath to the Court of Exchequer.

¹ As to returns to be made by collectors in England, see 43 Geo. 3, c. 99, s. 45.

ation before any one of the said Barons, or the sheriff depute or substitute of the shire or stewartry of which he is collector, that the sum for which he so claims to have credit is due and wholly unpaid, and that neither he nor any person for him, to the best of his knowledge and belief, has received any part thereof, and that such person became insolvent or bankrupt before the day on which the duties became payable, and had not goods and effects sufficient whereon to raise and levy such duties within the shire, stewartry, city, or borough for which such collector shall have been appointed, before the day on which such duties became payable, or that such person removed from such shire, stewartry, city, or borough before the day on which such duties became payable, without leaving therein sufficient goods and effects whereon such duties could be raised and levied, and that there was not nor are any goods or effects of any person or persons liable to the payment of such duties in arrear, or any part thereof, whereby the same could or might be raised and levied, which oath or affirmation shall be subscribed by the said collector;

And the list or schedule shall be returned by the receiver general, or his deputy or deputies, into the Court of Exchequer, in order that every person in the schedule may be charged by the ordinary diligence of the said Court of Exchequer, used in like cases, and recovered so far as possible, and paid to the receiver general, and by him to be paid into the receipt of exchequer at Westminster; and if any such collector shall neglect or refuse to make such return, he shall forfeit the sum of one hundred pounds sterling, and the sums in such assessment remaining unpaid, for which the said collector or collectors shall not have had allowance as aforesaid, shall be reassessed on the shire, stewartry, city, or borough, according to the directions of any Act or Acts before mentioned.

Commissioners in settling the accounts of deceased collectors to have such deductions as the Court of Exchequer shall think proper.

40. And be it further enacted, That in the event of the death of any collector, it shall be lawful for the heirs, executors, administrators, or representatives of such collector to settle the accounts of such deceased collector before the Barons of the said Court of Exchequer, and if in settling the said accounts, such heirs, executors, administrators, or representatives shall claim deduction for the duties of any person or persons, or part thereof, by reason of the deceased collector or any after collectors employed by them, not having been able to recover payment of the said duties or part thereof from any person or persons, on account of their bankruptcy or insolvency, or other causes, they shall only be allowed such deductions as the Court of Exchequer, upon hearing the facts and evidence produced, shall think reasonable, having in view the principles and rules herein prescribed with regard to deductions claimed by collectors in settling their accounts, as far as that can be done in justice in settling the accounts of a deceased collector.

41. And be it further enacted, That the respective Commissioners aforesaid shall cause two duplicates of every assessment¹ to be made out on parchment by their clerk, within one month at the farthest after the tenth day of April after making the said assessment, yearly, and one of them to be delivered to the receiver general, and the other of them transmitted into the office of King's Remembrancer in the exchequer in Scotland, for which duplicate the proper officer shall give acquittances gratis, so as they may be duly charged to answer their respective collections and receipts

Duplicates of assessments to be made out within a limited time.

And every such duplicate shall contain the name and surnames of the several assessors and collectors for every shire, stewartry, city, or borough, and for every parish within the same ;

And if any clerk to such Commissioners shall neglect or refuse to make out and deliver such duplicates as aforesaid, within the time and in manner hereinbefore directed, or shall make any false entry, or omit any sum or sums in such duplicates, every such clerk shall forfeit and pay the sum of one hundred pounds sterling, and on conviction thereof shall be discharged from his said office.

42. And be it further enacted, That all monies of the duties herein mentioned, to be assessed under the regulations of this Act, shall at such times as shall be appointed for the payment thereof be paid by the particular collectors who shall collect the same unto the Receiver General, now or for the time being appointed by His Majesty, his heirs or successors, or by the high treasurer for the time being, or the Commissioners of the treasury for the time being, or any three and more of them, to receive the same, or unto the deputy or deputies of such Receiver General, to be appointed under his hand and seal, and whom he is hereby authorized to appoint, and for whom he shall be answerable, whereof notice shall be given by the Receiver General unto the Commissioners, within their respective shires or stewartries, within twenty days after the first meeting, yearly, and so from time to time, within twenty days after the death or removal of such deputy, whenever any such shall happen; and the said Receiver General, his deputy or deputies, shall give receipts gratis to the said collectors for all monies by them received in pursuance of such Act or Acts; and the receipt of the Receiver General, his deputy or deputies, or any of them, shall be a sufficient discharge unto every such collector.

Duties to be paid to receiver general.

43.² And be it further enacted, That no collector or collectors of any of the duties herein mentioned shall collect or receive the same by any rate or book other than such rate and book as shall be signed and

Penalty on collectors gathering the duties by a false rate.

¹ As to duplicates of assessments in England, see 43 Geo. 3, c. 99, s. 46.

² For the corresponding enactment as to England, see 43 Geo. 3, c. 99, s. 51.

allowed as aforesaid, and that in case any such collector or collectors shall collect or receive the same by any other rate or book, or shall receive such duties from any person or persons not charged therewith, or shall collect or receive from any person or persons more money than is actually charged in such rate or book, and not pay the whole money by him collected, or fraudulently alter any such rate or book after the same hath been signed and allowed as aforesaid, every such collector or collectors shall for every such offence forfeit the sum of one hundred pounds.

Collectors failing to make payment of duties, to be sued by process before the Court of Exchequer.

44. And be it further enacted, That if any collector or collectors to be appointed as aforesaid shall fail or neglect to pay over the several duties collected by him or them to the Receiver General at Edinburgh, or his deputy or deputies, within the time specified in the bond of caution entered into by the said collector as aforesaid, then and in such case the said Receiver General, and his deputy or deputies, may present the said bond, or an extract thereof, to one or more of the Barons of the Court of Exchequer in Scotland, with a petition, stating the sum due and not accounted for by such collector or collectors, and praying for a horning or other competent and legal process of court upon such bond, and making oath that the sum stated in the petition is due and not accounted for; and the Baron or Barons to whom such petition shall be presented may thereupon order a horning or other competent and legal process of court to issue, and which process of court may be proceeded in by arrestment, poinding, denunciation, caption, imprisonment, or otherwise, for recovering from such collector or collectors, and his or their surety or sureties, the sums due by them, and for the penalty in such bond, over and above the sums so due as aforesaid, on the Receiver General, or his deputy or deputies, upon making oath to the sums due and unaccounted for, shall be at liberty to proceed to the recovering the payment thereof, and the penalty in the bond, by any process for recovering payment of debts due to His Majesty, according to the course of Exchequer in Scotland.

45. [*Repealed by 35 & 36 Vict. c. 63, schedule.*]

Receiver General to pay the monies received by him into the Exchequer.

46. And be it further enacted, That the Receiver General, his deputy or deputies, shall, within the respective terms appointed for payment of the same, remit and pay the monies received by him or them on account of the said duties, into the receipt of His Majesty's exchequer at Westminster, excepting such sum as shall be judged necessary by the Barons of the Court of Exchequer in Scotland, and as the lords commissioners of the treasury, or the lord high treasurer for the time being, shall allow to be retained by such Receiver General for answering demands for the public service;

And the said Receiver General, or his deputy or deputies, shall and they are hereby required and directed to lodge in the King's Remembrancer's office, in the Court of Exchequer in Scotland, for the informa-

tion of the Barons there, as soon after remitting the money to be paid into the receipt of exchequer within the time before mentioned as conveniently can be done, an account or statement, attested on oath, of the money by him or them received, remitted, or retained for the public service, as it stood upon the last day of the forty days within which the said Receiver General, his deputy or deputies, are hereby directed to remit the money to be paid into the receipt of exchequer at Westminster aforesaid; and the said Receiver General, his deputy or deputies, shall and they are hereby required to answer all questions that may be put by the Barons, or any one of them, concerning the particulars of the said account.

47. And be it further enacted, That after the said Receiver General, his deputy or deputies, shall have remitted to the receipt of exchequer at Westminster the monies received by him within the respective times before limited, he, or his deputy or deputies, shall continue to remit and pay into the receipt of exchequer the monies they may receive afterwards, whenever the same shall amount to the sum of five thousand pounds, over and above the sum the said Receiver General shall be allowed to retain, to answer demands for the public service as before provided, and shall continue to do so until all duties assessed for the year, except as aforesaid, are received and paid into the receipt of exchequer.

Receiver General to remit money to the Exchequer whenever the same shall amount to a certain sum.

48. And be it further enacted, That the said Receiver General, his deputy or deputies, when required by the said Barons of Exchequer, shall, for their information, prepare and lodge in the King's Remembrancer's office in Scotland an account or statement of the monies received on account of the said duties, since the last account or accounts thereof were settled and passed, showing the balances due by the different shires, stewartries, cities, or boroughs at the time when the account or statement is made up; and he and they is and are hereby required also to answer any of the questions put by any of the Barons for explaining the said accounts, and to execute such directions as they may receive from the Barons for reducing the values which may appear to be due by the different shires, stewartries, cities, or boroughs.

Receiver General to make up statement of balances when required.

49. [*Repealed by 35 and 36 Vict. c. 63, schedule.*]

50.¹ Provided always, and be it further enacted, That all constables, and other His Majesty's officers, shall and are hereby required and enjoined to be respectively aiding and assisting in the execution of this Act, and of every Act or Acts before mentioned, and to obey and execute such precepts and warrants as shall be to them directed in that behalf by the respective Commissioners hereby appointed.

Constables to be aiding in the execution of the Act.

51.¹ And be it further enacted, That if any person or persons shall,

Penalty on persons

¹ Ss. 50-52. For the corresponding enactments as to England, see 43 Geo. 3, c. 99, ss. 59-61.

a pretence that the said Commissioners have no property in the same, and are without remedy for the recovery thereof; be it therefore enacted, That—

All and every the duplicates of the several books of assessments which have been or shall be made and delivered by the respective assessors of the said several duties to the Commissioners in any shire, stewartry, city, or borough, or to their respective clerks for the time being, and which are or shall be in the custody, keeping, or possession of such clerks respectively, and all minute books, and other books and papers relating to the said several duties, in the custody, keeping, or possession of any such clerk or clerks who hath or have been or shall be removed from such office or offices, in the custody, keeping, or possession of the executors, administrators, or other legal representatives of any person or persons who hath or have died or shall die during his or their holding such office or offices, or after his or their removal from the same, or in the custody, keeping, or possession of his or their agent or attorney, or of any other person or persons, shall be deemed and are hereby declared to be the property of the Commissioners of the said several duties, acting in the respective shires, stewartries, cities, or boroughs for the time being, and in succession, as records belonging to them the said Commissioners for their use and inspection, and shall be placed and deposited with and remain in the custody, keeping, and possession of them the said Commissioners, or their respective clerks for the time being, or such other person as the said Commissioners, or any two or more of them for the time being, shall from time to time at their meetings order, direct, or appoint.

Penalty on persons not delivering up books and papers to the Commissioners.

58.¹ And be it further enacted, That all and every person or persons whatever, now or at any time hereafter, having in his or their custody, keeping, or possession any such books or papers aforesaid, relating to the said several duties in this Act mentioned, shall, within the space of one calendar month next after notice in writing, signed by the comptroller or surveyor general of taxes in Scotland, or one of them (a true copy thereof being given or left at the usual place of abode of such person or persons), deliver and give up all such books and papers unto such person or persons as the comptroller or surveyor general, or one of them, shall by such notice order and appoint, whose receipt of the same shall be a good and sufficient discharge to such person or persons so delivering such goods and papers; and if any such person or persons now or at any time hereafter, having in his or their custody, keeping, or possession any such books or papers, shall refuse or neglect to deliver the same within the time limited by such notice and demand made, he or they shall for every such offence forfeit and pay the sum of fifty

¹ See note to s. 56.

pounds, and all such books or papers shall be delivered by the person or persons so appointed, to such of the Commissioners for executing this Act as the said comptroller or surveyor general, or any one of them, shall think proper, for the effectual and speedy execution of the powers by this Act granted.

59.¹ And be it further enacted, That if any action shall be brought against any person or persons for anything done in pursuance of this Act, such action or suit shall be brought in the Court of Exchequer in Scotland, and not elsewhere, and shall be commenced within six months next after the fact committed, and not afterwards, and shall be laid in the county, stewartry, city, or place where the cause of complaint did arise, and not elsewhere, and the defendant or defendants in every such action or suit may plead the general issue, and give this Act and the special matter in evidence;

Limitation
of actions,
&c.

And if the defendant or defendants shall be assoilzied in any such action or suit, or if the plaintiff or plaintiffs shall discontinue his, her, or their action or suit, after the defendant or defendants shall have appeared; or if judgment shall be given against the plaintiff or plaintiffs, the defendant or defendants shall have treble costs, and have the like remedy for the same as any defendant hath in other cases to recover costs by the laws of Scotland.

60. [*This section and Schedule (A.) are repealed by 35 & 36 Vict. c. 63, schedule.*]

SCHEDULE (B.)

The form of the oath or affirmation required to be taken by assessors, before they act in the execution of this Act.

I *A. B.* do swear, [*or affirm, as the case may require*] That I will diligently execute the office of an assessor, to which I am appointed by authority of an Act, passed in the forty-third year of the reign of His present Majesty, intituled, An Act [*here insert the title of this Act*]; and that in the assessment which I am required to make by any other Act or Acts, granting to His Majesty any duties to be assessed under the regulations of the said Act, I will act faithfully and honestly, and without favour or affection, according to the best of my skill and knowledge.

So help me GOD.

¹ See note to s. 56.

45 GEORGE III. CAP. 71.

An Act to amend the several laws relating to the duties under the management of the Commissioners for the affairs of taxes. [27th June 1805.]

Receiver general's accounts, in England, to be verified on oath.

1. Whereas it is expedient to amend the several laws relating to the duties under the management of the Commissioners for the affairs of taxes in the particulars herein mentioned: be it enacted, That every account of the monies received and paid by any receiver general of the said duties,¹ or any of them, or by his deputy or deputies in England, which shall hereafter be transmitted to the office for taxes according to the usage thereof, shall be verified on the oath or oaths of such receiver general, or his deputy or deputies, to the best of his or their knowledge or belief, which oath may be administered by any Commissioner acting in the execution of any of the Acts relating to the said duties in the district where he shall so act; and such oath shall be deemed to be of the like force and effect, to infer pains and penalties, as any oath to be administered by Commissioners in any matter relating to the execution of the said Acts; saving always, to the Barons and officers of His Majesty's Court of Exchequer in England, and the Commissioners for the affairs of taxes,² their power respectively to administer such oaths according to ancient usage.

Duplicates of assessments directed to be sent to the King's Remembrancer to be delivered to the Commissioners for taxes. Penalty for neglect.

2.³ And be it further enacted, That the duplicates of the assessments directed by the said Acts to be sent and delivered by the respective Commissioners to the King's Remembrancer in England,⁴ to be kept in His Majesty's Exchequer, shall hereafter be sent by them to and delivered at the office for taxes; and if such duplicates shall not be so delivered within the time required by the respective Acts in that behalf, the clerk to the Commissioners who shall wilfully offend against the provisions of this Act shall forfeit the sum of fifty pounds, to be recovered and applied as any penalty may be recovered and applied by any Act relating to the said duties.

3. [*Repealed by 35 & 36 Vict. c. 63, schedule.*]

4. [*Relates solely to land tax.*]

¹ Receivers general discontinued from October 10, 1831, and inspectors of taxes to be appointed officers for receipt. See 1 & 2 Will. 4, c. 18, ss. 1, 2, *post*. For the power to appoint collectors of Inland Revenue to be officers for receipt of taxes, &c., see 12 Vict. c. 1, s. 15, *ante*, p. 232.

² Now Commissioners of Inland Revenue.

³ Part of this section, repealed by 35 & 36 Vict. c. 63, schedule, is omitted in the text.

⁴ See 43 Geo. 3, c. 99, s. 46.

48 GEORGE III. CAP. 141.

An Act to amend the Acts relating to the duties of assessed taxes and of the tax upon the profits of property, professions, trades, and offices, and to regulate the assessment and collection of the same. [2nd July 1808.]

Whereas it is expedient that certain of the powers and provisions for assessing and collecting the duties under the management of the Commissioners for the affairs of taxes in Great Britain should be varied and amended in the particulars hereinafter mentioned: be it enacted, That—

From and after the period appointed for the commencement of the rules contained in this clause all appointments of assessors shall be made, and also all notices required to be affixed on any place, or to be delivered to or served on any person or persons for the purpose of returning or estimating the said duties respectively, shall be affixed, delivered, or served, and all assessments of the said duties or any of them shall be returned, estimated, ascertained, and made, and the said duties shall be collected, levied, paid over, and accounted for, under and subject to the following rules and directions, which shall be deemed a part of this Act, as if the said rules and directions had severally and respectively been inserted herein under a special enactment.

Assessors to be appointed, and duties to be assessed according to the rules.

No. I.

Rules and directions for appointing assessors of the duties under the management of the Commissioners for the affairs of taxes after the expiration of the year one thousand eight hundred and eight.

First.—It shall be lawful for the respective Commissioners acting in the execution of the several Acts relating to the said duties respectively, and they are hereby respectively required, to appoint assessors for each parish, ward, and place within their respective divisions, before the commencement of each year for which such appointment shall be made, and to do and complete all acts necessary to such appointment, so that the assessors to be appointed may enter on their office on the sixth day of April in each year, pursuing in all other respects the directions contained in the said Acts respectively in relation to such appointments,¹ which appointments shall be and continue for and during the year to commence on that day, and until other assessors shall be appointed for the same parishes, wards, and places, and for the same duties respectively.

Assessors to be appointed before the 6th of April yearly.

Second.—In and for every parish, ward, or place wherein assessors In default

¹ See 43 Geo. 3, c. 99, s. 9.

of such appointment, assessors for former years to act.

shall not be appointed before the sixth day of April in each year to serve for the year ensuing as aforesaid, the last appointment of assessors for the same parish, ward, or place (whether such appointment shall have been or shall be made under any of the Acts in force at the time of passing this Act, or under this Act,) shall continue in force until other assessors shall be appointed for the same parish, ward, or place, and for the same duties respectively, according to the directions of the said Acts.

In certain cases the collectors of former years to act.

Third.—In case the assessor or assessors appointed for any former year shall be dead, or be removed from or be otherwise unfit or incapable to act for the parish, ward, or place for which he or they shall have been appointed, and in default of such appointment of assessors as aforesaid for the year ensuing for the same parish, ward, or place, and for the same duties respectively, then and in every such case the last appointment of a collector or collectors of the same duties for such parish, ward, or place (whether such appointment shall have been or shall be made under any of the Acts in force at the time of passing this Act, or under this Act,) shall continue in force until assessors shall be appointed for the same parish, ward, or place, and for the same duties respectively, according to the directions of the said Acts; and every such collector shall in every such case, during such continuance in his office of collector, do, perform, and execute all such matters and things as are directed by the said Acts or this Act to be done, performed, or executed by assessors; and all parts of the said Acts or this Act relating to and applied to assessors shall in every such case be construed as applicable to and be in like manner and to the like intent applied to such collectors; and the powers contained in the said Acts or this Act shall be as fully and amply exercised and practised by such collectors as if the same powers had been expressly given to the said collectors by the said Acts or this Act.

Liable to penalties for refusing to act.

Fourth.—All penalties imposed by any of the Acts in force at the time of passing this Act on assessors, for refusing or neglecting to take upon themselves the office of assessor, or to perform their duty therein as prescribed by the said Acts respectively,¹ shall be in the like cases imposed on assessors appointed according to this Act for neglecting to take upon themselves the office of assessor, or to perform their duty as prescribed by this Act; and every such collector as aforesaid, on whom the duty of assessor shall have devolved in pursuance of this Act, shall be subject and liable to the like penalties for the like neglect of duty.

In certain cases surveyor to act.

Fifth.—In every parish, ward, or place where assessors shall not be appointed in pursuance of this Act, or being appointed shall not have

¹ See 43 Geo. 3, c. 90, s. 16.

taken upon themselves the office on or before the commencement of the ensuing year, or where the assessors or collectors for any former year on whom the duty of assessor shall have devolved, shall not have taken upon themselves the office of assessor on or before the commencement of such ensuing year, it shall be lawful for the surveyor of the district and he is hereby required to execute the duty of assessor for such parish, ward, or place, until assessors shall be appointed who shall duly take upon themselves the said office.

Sixth.—In every notice of continuance in office of any assessor or collector, the respective Commissioners who shall cause such notice to be given shall require the attendance of such assessor or collector on a day and at a place within the division to be named in such appointment or notice, then and there to receive and take charge of all such notices and papers as shall be delivered to them respectively, for the due execution of the said Acts, in manner hereinafter mentioned, which day shall not be later than seven days after the fifth day of April in each year; and in default of such notice being given by such Commissioners it shall be lawful for the inspector or surveyor of the district to give such notice, and to require the attendance of such assessors or collectors on a day and at a place within the division to be named by the said inspector or surveyor for that purpose.

Commissioners to give notice of continuance in office.

No. II.

Rules and directions for service of notices to persons liable to be charged to the said duties or any of them.

First.—All notices relating to the said duties or any of them, requiring to be affixed on any place, or to be delivered to or otherwise served on any person or persons for the purpose of returning or estimating the said duties respectively, shall be delivered by the respective surveyors of the districts in which such notices are required (or by the inspectors for the same districts, or by any other inspectors or surveyors of the same duties duly authorized to take charge of such districts respectively, by or under the Commissioners for the affairs of taxes, or any three or more of them,) to the respective assessors appointed or acting in pursuance of this Act, or to the respective collectors on whom the duty of assessor shall have devolved as aforesaid, for the purpose of serving the same on the respective persons liable to the said duties, in the manner required by the said Acts.

Surveyors to deliver notice papers to assessors.

Second.—All such notices shall be delivered to such assessors or collectors as aforesaid on or as soon after the sixth day of April in each year as the same can be done; and the delivery of such notices by such inspectors or surveyors, or any of them, shall be as effectual as if the same had been delivered by the Commissioners of the division according to the directions of the said Acts.

Time of delivery.

Assessors and collectors to observe the directions of the inspectors and surveyors respecting notices.

Third.—The said assessors and collectors respectively are hereby required to observe such directions as may from time to time be given to them by the said inspectors and surveyors in all matters touching the time and manner of fixing or delivering or otherwise serving such notices, and the persons on whom the same are to be served, such directions having been previously seen and allowed by the Commissioners acting for the division in which the said inspector or surveyor shall act.

No. III.

Rules and directions for making and returning the certificates of assessment, or certificates of estimates, by assessors acting under the said Acts, and for making and collecting the first assessments in each year.

Time of delivering certificates of assessment.

First.—The assessors of the said duties shall deliver their certificates to the Commissioners on or before the day which such Commissioners shall appoint for that purpose, yearly, which day so to be appointed for the delivery of the certificates of estimates of property, or profits of professions, trades, and offices, shall not be later than the twentieth day of July in the same year; on which day the said assessor shall also deliver to the Commissioners all the returns or statements relative to the said duties made to the said assessors before the day so appointed; and all the returns and statements made by the parties to be charged, which shall be delivered after that day, shall be delivered to the Commissioners.

For making assessments in default of return.

Second.—In all cases relating to the duty on property, professions, trades, and offices, where the respective assessors shall not have received any statement from the party or parties liable to be charged to the said duties, it shall be lawful for the said assessor or assessors to estimate the property of such parties respectively, and the profits arising from any professions or trades exercised or any offices held by such parties respectively, according to the best of his or their information and judgment; and in case the said assessor or assessors shall not so estimate the property or profits of any such party or parties who shall not have made a return for that year, then such assessor or assessors shall return to the said Commissioners the name and place of residence of every such party; and where the respective Commissioners shall not have received any statement, it shall be lawful for the said respective Commissioners to make an assessment on such party or parties either in the same sums respectively, and to the same amount, as the said parties respectively were charged in the last assessment of the said duties for the said division, or according to the best of their judgment, subject to alteration by appeal or surcharge in the manner directed by the Acts relating to the said duties.

First assessment to be made

Third.—The first assessments to be made of the said duties or any of them for any year shall be made according to the estimates or

taken upon themselves the office on or before the commencement of the ensuing year, or where the assessors or collectors for any former year on whom the duty of assessor shall have devolved, shall not have taken upon themselves the office of assessor on or before the commencement of such ensuing year, it shall be lawful for the surveyor of the district and he is hereby required to execute the duty of assessor for such parish, ward, or place, until assessors shall be appointed who shall duly take upon themselves the said office.

Sixth.—In every notice of continuance in office of any assessor or collector, the respective Commissioners who shall cause such notice to be given shall require the attendance of such assessor or collector on a day and at a place within the division to be named in such appointment or notice, then and there to receive and take charge of all such notices and papers as shall be delivered to them respectively, for the due execution of the said Acts, in manner hereinafter mentioned, which day shall not be later than seven days after the fifth day of April in each year; and in default of such notice being given by such Commissioners it shall be lawful for the inspector or surveyor of the district to give such notice, and to require the attendance of such assessors or collectors on a day and at a place within the division to be named by the said inspector or surveyor for that purpose.

Commissioners to give notice of continuance in office.

No. II.

Rules and directions for service of notices to persons liable to be charged to the said duties or any of them.

First.—All notices relating to the said duties or any of them, requiring to be affixed on any place, or to be delivered to or otherwise served on any person or persons for the purpose of returning or estimating the said duties respectively, shall be delivered by the respective surveyors of the districts in which such notices are required (or by the inspectors for the same districts, or by any other inspectors or surveyors of the same duties duly authorized to take charge of such districts respectively, by or under the Commissioners for the affairs of taxes, or any three or more of them,) to the respective assessors appointed or acting in pursuance of this Act, or to the respective collectors on whom the duty of assessor shall have devolved as aforesaid, for the purpose of serving the same on the respective persons liable to the said duties, in the manner required by the said Acts.

Surveyors to deliver notice papers to assessors.

Second.—All such notices shall be delivered to such assessors or collectors as aforesaid on or as soon after the sixth day of April in each year as the same can be done; and the delivery of such notices by such inspectors or surveyors, or any of them, shall be as effectual as if the same had been delivered by the Commissioners of the division according to the directions of the said Acts.

Time of delivery.

been received by them, and so from day to day, or from time to time at reasonable intervals, with or without adjournment, until all appeal against such first assessment shall be heard and determined, of which day or days of appeal the said respective Commissioners shall cause notice to be given to the respective appellants: Provided always, that in every case where the party assessed shall be prevented from appealing within the time herein limited, or from attending in person at the time limited for hearing the appeal of such party by absence or sickness or other sufficient cause, to be proved before the respective Commissioners on the oath or solemn affirmation of the party, it shall be lawful for the respective Commissioners to enter such appeal after the time herein limited, or to postpone the hearing thereof for such reasonable time as shall be necessary, so that no delay shall be thereby occasioned in the payment or collection of the sums contained in the said first assessment.

Time of
delivering
duplicates.

Seventh.—The said respective Commissioners shall cause to be delivered to the respective collectors their duplicates of the first assessment, including in such duplicates as well all such matters as have been appealed against and determined by the said Commissioners as all such matters as have been assessed and not appealed against; and all such duplicates shall be delivered within the respective times hereinafter limited; that is to say, the duplicates of the duties on property, professions, trades, and offices, on or before the twentieth day of December yearly, to which duplicates warrants shall be annexed for collecting the duties therein contained within the time before prescribed.

Cases not
then de-
termined
to be added
to first as-
sessments.

Eighth.—All such assessments which shall not have been made on or before the twentieth day of December in respect of the duties on professions, trades, and offices, or against which any appeal shall be depending on those days respectively, shall, on the making or determining the same from time to time, be added to such first assessments and to the respective duplicates thereof; and the duties therein or the moieties thereof which ought to have been previously collected or paid, shall be collected, levied, or paid on or before such day or days as the respective Commissioners shall order by their warrant annexed to the duplicates of such added assessments, such day not being later than twenty-one days after the making such assessment or determining the appeal thereon.

Assessment
under a
number to
be added to
first assess-
ments, if
not paid to
receiver or
into the
bank.

Ninth.—Whenever any assessment of the duties on professions or trades shall be made within the time herein limited, under a number or letter,¹ the same shall be included in or from time to time added to such first assessments, and the said duties shall be paid either into the Bank of England, or to the receiver general or his deputy, in the like proportions as aforesaid, on or before the day or days herein appointed for

¹ As to assessments under a number or letter, see 5 & 6 Vict. c. 35, s. 137.

collecting such duties by the respective collectors, and the said Commissioners shall direct and order the same to be paid accordingly; and in default of such payment the said respective Commissioners shall cause the said assessments to be added to the duplicates in the hands of the respective collectors to whom the collection of the duties assessed on persons by name shall have been intrusted to be collected, by the same ways and methods, and under the like powers and provisions, as such last-mentioned duties are directed to be collected.

No. IV.

Rules and directions for making and collecting the supplementary assessments in each year.

First.—If any inspector or surveyor shall have surcharged any person or persons for any matter or thing for which a surcharge is allowed by the Acts relating to the said duties respectively, it shall be lawful for such inspector and surveyor to deliver his or their certificates of surcharge, explicitly stating the particulars in respect to which such surcharge has been made, to the respective Commissioners in respect of the duties on property, professions, trades, and offices, at any time after the time herein prescribed for making the first assessments of the said duties for that year and from time to time until the Commissioners shall have completed all the assessments of their division for that year, and shall have delivered, in the manner directed by the said Acts, the duplicates thereof, and the same shall have been entered of record in His Majesty's Exchequer, which certificates of surcharge shall be signed and allowed by two of the respective Commissioners, under the restrictions and subject to appeal under the conditions prescribed by the said Acts respectively.

Time of
making
surcharges.

Second.—All appeals against such surcharges relating to the duties on property, professions, trades, and offices shall be heard and determined according to the directions of this Act before prescribed in respect of appeals against the first assessments of the same duties by the respective Commissioners: Provided always, that in every case where the party surcharged shall have been prevented by absence or sickness, or other sufficient cause, to be proved before the respective Commissioners on the oath or solemn affirmation of the said party, from appealing within the time herein limited, or from attending in person at the time limited for hearing such appeals, it shall be lawful for the respective Commissioners to enter such appeal after the time herein limited, or to postpone the hearing thereof for such reasonable time as may be necessary.

Time of
making ap-
peals from
surcharges.

Third.—The said certificates of surcharge, amended according to the determination of the respective Commissioners, shall be a sufficient au-

Supple-
mentary
assessments

to be made on the surcharges after appeals.

thority to them and they are hereby required to cause supplementary assessments to be made out of the said duties respectively, including therein all matters so surcharged, as well such matters as have not been appealed against as the matters determined by the said Commissioners, which matters shall be severally charged to the said duties respectively according to the said certificates of surcharge, amended, in cases requiring amendment, according to the determination of the said Commissioners, and also including therein the double duties or moiety, or parts thereof, assessed, over and above the rates of duty prescribed by the said Acts respectively, and also all fines and penalties imposed on any person or persons by the said respective Commissioners within the year of assessment for offences committed against the said Acts or this Act; which double duties or moiety, or parts thereof, and penalties, shall severally and respectively be added to such supplementary assessments, and be collected therewith.

Supplementary assessments to be paid on the last instalment of the duties on the first assessments.

Fourth.—The duties and sums of money contained in the supplementary assessments of each year which shall be completed within the time herein limited shall, if not sooner paid or satisfied according to the directions of the said Acts respectively, be collected and levied at the respective times hereinbefore appointed for payment of the last instalment of the duties contained in the first assessments of the said duties respectively for that year; and each assessment thereof shall be collected, levied, or paid in one sum.

Assessments not completed within the time limited to be collected in one sum.

Fifth.—In all cases where the said duties or any of them shall not have been ascertained and assessed before the respective days appointed by this Act for payment of the last instalment thereof the same respectively shall and may be assessed from time to time until a complete assessment be made, and shall be collected, levied, or paid in one sum within twenty-one days after notice of the amount contained in the assessment thereof.

Providing against vexatious surcharges.

Sixth.—If any inspector or surveyor shall wilfully make any false and vexatious surcharge of any of the duties contained in any of the said Acts, or shall wilfully deliver or cause to be delivered to the respective Commissioners for executing the said Acts or any of them any false and vexatious certificate of surcharge of any of the said duties, every such inspector or surveyor shall be liable to forfeit to the party aggrieved any sum not exceeding one hundred pounds, or treble the value of the sum claimed by such surcharge, over and above the rate of duty charged by the said Acts respectively, to be recovered by action or debt, bill, plaint, or information in any of His Majesty's Courts of Record at Westminster for offences committed in England, and in the Court of Great Sessions for offences committed in Wales, with full costs of suit; and it shall be lawful for the party aggrieved to sue either for the said penalty of one hundred pounds, or for the said treble value under this Act,

at his or her election; and it shall also be lawful for the judge before whom such inspector or surveyor shall have been convicted of such offence in any such suit, either for the said penalty or treble value or any part thereof, by endorsement on the postea, or for the court before whom such inspector or surveyor shall be convicted by entry on the record, to certify his or their satisfaction with such conviction; and in every such case the said certificate shall be an authority to the Commissioners for the affairs of taxes and they are hereby required to cause to be paid by the receiver general of the county, riding, or division wherein such conviction was had, out of any monies of the said duties respectively in his hands, such reasonable expenses as the plaintiff shall have incurred, over and above the costs of suit as aforesaid, the amount thereof being certified by the proper officer for taxing costs of the court in which such suit shall be commenced to have been necessarily expended, and allowed by such officer as between attorney and client; and every such inspector or surveyor shall, after such conviction, be discharged from his employment.

No. V.

Rules and directions for paying to the receiver general¹ and accounting for the duties received by the collectors.

First.—The several collectors shall pay to the receiver general¹ or his deputy all monies of the said respective duties which the said collectors shall have received or levied by virtue of any of the Acts herein mentioned, on the respective days herein appointed for payment of the said duties or any of them next after their receipt of the same, and shall twice in each year account with such receiver general or his deputy, in the manner hereinafter mentioned, for all such duties; that is to say, for the duties on property, professions, trades, and offices, the said collectors shall pay or account for one entire moiety thereof on the day to be appointed next after the fifth day of January in each year, and the remainder thereof on the day to be appointed next after the fifth day of July following; on which last-mentioned days appointed for payment to the said receiver general or his deputy of the said respective duties, *videlicet*, on the day appointed next after the fifth day of July yearly for payment of the last moiety of the duties on property, professions, trades, and offices, the full and entire amount of duties, penalties, and sums of money contained in the said supplementary assessments of the said respective duties shall also be paid to the receiver general or his deputy, or accounted for to him or them in the manner hereinafter directed;

Collectors to pay the duties on the next receipt, and to account twice each year.

¹ Receivers general discontinued, and inspectors of taxes to be appointed officers for receipt. See 1 & 2 Will. 4, c. 18, ss. 1, 2, *post*.

Receipts to
be given
for each
payment.

For which payments the said receiver general¹ or his deputy shall give to such collectors receipts in writing, distinguishing the amounts received for the duties on assessed taxes from the amount received for the duties on property, professions, trades, and offices, and from all other duties payable to His Majesty, and for which receipts no stamp duty shall be charged or chargeable, any statute to the contrary thereof notwithstanding :

In default
of paying
the full
amount, a
schedule of
arrears to
be given.

Provided that if any collector or collectors shall not, at or before the respective times hereinbefore limited, have received or levied the said respective duties, or shall not then account to the receiver general or his deputy for the same, in the proportions before directed, he or they shall deliver to the said receiver general or his deputy, at the respective times appointed for such payments, or to the Commissioners of the division, within three days after the respective times aforesaid, a schedule in writing, signed by such collector or collectors, containing the christian and surname of each defaulter,² and the respective sums then in arrear from each such defaulter, with an affidavit³ subscribed, to be made on oath or affirmation of the said collector or collectors (which oath or affirmation may be taken before any one Commissioner of the division) that the several sums contained in the said schedule have been demanded from and are due and wholly unpaid from the respective persons charged therewith, either to such collector or collectors, or to any other person or persons for such collector or collectors, to the best of his or their knowledge and belief.

The certificate of such
schedule to
be ground
of process.

Second.—Every such schedule, being certified⁴ under the hand of the receiver general or his deputy of the county or division where the said arrears accrued, to the Court of Exchequer at Westminster, shall be received and taken as sufficient evidence of a debt due to His Majesty, and shall be a sufficient authority to the Barons of the said court, or any of them, to cause process to be issued against such defaulter named in the said schedules, to levy the whole sum in arrear and unpaid by such defaulter ; and the sheriff or other officer to whom the said process shall be directed shall, without delay, cause the whole sum in arrear to be levied by due course of law as a debt, to His Majesty, on record, with all costs and expenses attending the same, and shall pay the monies so levied, after deducting the said costs and expenses, to the said receiver general or his deputy, and shall make re-

¹ See note on preceding page.

² See also, as to schedules of defaulters, 3 Geo. 4, c. 88, No. III., Rule 4 ; and for the form of schedule of defaulters, see 9 & 10 Vict. c. 56, schedule, No. 59.

³ For form of collectors' affidavit, see 9 & 10 Vict. c. 56, schedule, No. 60.

⁴ For form of receiving officers' certificate, see 9 & 10 Vict. c. 56, schedule, No. 62.

turn of the said process to the said court, according to the due course thereof :

Provided that every such schedule shall remain with the Commissioners of the division for the space of forty days before the certificate thereof shall be transmitted to such court, during which period of forty days every such collector shall give due notice of such schedule to the several defaulters named therein, in such manner as the said respective Commissioners shall direct, on pain that every collector neglecting so to do shall forfeit the like penalty as is imposed on collectors by the said several Acts or any of them in other cases of neglect of duty ; and it shall be lawful for every such defaulter, within the like period, to pay his or her arrears to the said collector or collectors, whose receipt shall be a sufficient authority to the said Commissioners to discharge the arrears so paid from the said schedule ; and it shall also be lawful for the said Commissioners, if they shall see cause, to issue fresh warrants to collect the said arrears or any of them within the said period of forty days, and during that period to use all or any the means and methods prescribed by the several Acts relating to the said respective duties for the recovery of the said arrears, or direct the said arrears to be levied by the respective collectors under their former warrant, as shall be most expedient ; and all warrants to be is-used for that purpose may be directed either to the said collectors,¹ or to the high constable, constables, or other peace officers within the limits of their division, or any one or more of them, or to any other person or persons whom the said Commissioners shall think proper, with authority to levy by distress and sale, in the manner directed by the said Acts respectively, the sums in arrear, together with all costs and expenses attending the said process and the execution thereof ; and the sums so levied, after deducting the said costs and expenses, shall be paid to the receiver general or his deputy at such time and place as the said receiver general shall appoint, and shall be discharged from the said schedule ; and all high constables, constables, and other peace officers within the said division shall act in obedience to the directions of the said Commissioners, and shall execute all such orders and process as shall be to them or any of them directed for the recovery of the said arrears : Provided also, that when the Commissioners of the division shall certify to the Commissioners for the affairs of taxes any reasonable cause for nonpayment of or for not proceeding to levy any part of the said arrears included in the said schedule, and that they have good reason to believe the same will be paid within a reasonable time, to be stated in such certificate, it shall be lawful for the said Commissioners of the division to retain the said schedule in

Schedule to remain with Commissioners for a certain time, during which Commissioners may levy warrants.

¹ For form of collectors' warrant, see 9 & 10 Vict. c. 56, schedule, No. 65.

Receipts to
be given
for each
payment.

For which payments the said receiver general ¹ or his deputy shall give to such collectors receipts in writing, distinguishing the amounts received for the duties on assessed taxes from the amount received for the duties on property, professions, trades, and offices, and from all other duties payable to His Majesty, and for which receipts no stamp duty shall be charged or chargeable, any statute to the contrary thereof notwithstanding :

In default
of paying
the full
amount, a
schedule of
arrears to
be given.

Provided that if any collector or collectors shall not, at or before the respective times hereinbefore limited, have received or levied the said respective duties, or shall not then account to the receiver general or his deputy for the same, in the proportions before directed, he or they shall deliver to the said receiver general or his deputy, at the respective times appointed for such payments, or to the Commissioners of the division, within three days after the respective times aforesaid, a schedule in writing, signed by such collector or collectors, containing the christian and surname of each defaulter,² and the respective sums then in arrear from each such defaulter, with an affidavit³ subscribed, to be made on oath or affirmation of the said collector or collectors (which oath or affirmation may be taken before any one Commissioner of the division) that the several sums contained in the said schedule have been demanded from and are due and wholly unpaid from the respective persons charged therewith, either to such collector or collectors, or to any other person or persons for such collector or collectors, to the best of his or their knowledge and belief.

The certifi-
cate of such
schedule to
be ground
of process.

Second.—Every such schedule, being certified⁴ under the hand of the receiver general or his deputy of the county or division where the said arrears accrued, to the Court of Exchequer at Westminster, shall be received and taken as sufficient evidence of a debt due to His Majesty, and shall be a sufficient authority to the Barons of the said court, or any of them, to cause process to be issued against such defaulter named in the said schedules, to levy the whole sum in arrear and unpaid by such defaulter ; and the sheriff or other officer to whom the said process shall be directed shall, without delay, cause the whole sum in arrear to be levied by due course of law as a debt, to His Majesty, on record, with all costs and expenses attending the same, and shall pay the monies so levied, after deducting the said costs and expenses, to the said receiver general or his deputy, and shall make re-

¹ See note on preceding page.

² See also, as to schedules of defaulters, 3 Geo. 4, c. 88, No. III., Rule 4 ; and for the form of schedule of defaulters, see 9 & 10 Vict. c. 56, schedule, No. 59.

³ For form of collectors' affidavit, see 9 & 10 Vict. c. 56, schedule, No. 60.

⁴ For form of receiving officers' certificate, see 9 & 10 Vict. c. 56, schedule, No. 62.

collectors, in default of repayment to him or them at any time within the space of six calendar months after such payment, to levy the said duties by the like ways and methods as such collector or collectors might have levied the same before such payment thereof to such receiver general or his deputy, and as if such duties had not been paid or satisfied.

2.—3. [*Repealed by 35 and 36 Vict. c. 97, schedule.*]

4. And be it further enacted, That when the Commissioners of any division shall have fixed the day or days of appeal against the surcharges made by any inspector or surveyor, under the said Acts or any of them, and shall have caused due notice thereof to be given according to the directions of the said Acts, and the said inspector or surveyor, having like notice thereof, shall wilfully neglect to attend the meeting or meetings of the said Commissioners held in pursuance of such notices, whereby the Commissioners shall be prevented in proceeding to hear such appeals, it shall be lawful for the said Commissioners to allow to each appellant attending such meeting a reasonable compensation for such attendance, to be settled by the said Commissioners, and paid to such appellants respectively by the receiver general of the said duties, or his deputy, on the production of the certificates of any two or more of the said Commissioners testifying such allowance.

Penalty on inspector and surveyor neglecting to attend meetings of the Commissioners.

5. And be it further enacted, That it shall be lawful to and for His Majesty, his heirs and successors, or the Lords Commissioners of the Treasury, or any three or more of them, now or for the time being, or the High Treasurer for the time being, from time to time to constitute and appoint, for England and Wales, such person or persons, not exceeding ten in number at any one time, as His Majesty, his heirs and successors, or the said Commissioners of the Treasury, or the High Treasurer for the time being, shall think proper, to be inspectors general for the special purposes of this Act hereinafter specified and declared, and to allow to such inspectors general such reasonable salaries, charges, and expenses as may be necessary for their pains in executing this Act in the several particulars hereinafter mentioned; and no person to be appointed inspector general under this Act shall be entitled to amend any assessment made under the said Acts, or to surcharge any person or persons in respect thereof, nor shall any such person have or receive or claim any advantage or emolument from any assessment or surcharge to be made under any of the said Acts, nor any other emolument than the salary and allowance authorized by His Majesty, the Commissioners of the Treasury, or the High Treasurer as aforesaid.

His Majesty, &c., may appoint ten persons to be inspectors general, and allow them salaries, &c.

The Powers to be vested in the Inspectors General.

First.—It shall be lawful for such inspectors general to visit from time to time each inspector and surveyor acting in the execution of the

To visit inspectors

and surveyors.

several Acts relating as well to the duties of assessed taxes as the said duties on property, professions, trades, and offices, within the limits of the circuit for which such inspector general shall be appointed, and to examine all or any of the books and assessments, and duplicates or certificates of assessment or surcharge, in the hands or power of such inspector or surveyor, and also to inquire into the conduct of every such inspector and surveyor in the execution of their respective offices, and into their fitness and capacity to execute the same, and to report from time to time on the several matters aforesaid to the Commissioners for the affairs of taxes; and every such inspector and surveyor shall attend such inspector general at such time and at such place within the district of such inspector and surveyor as the said inspector general shall appoint, and shall have given three days' notice of to such inspector or surveyor.

To administer an oath to inspectors and surveyors.

Second.—It shall be lawful for every such inspector general to administer to any such inspector or surveyor, whenever he shall see occasion to examine him or them in any matter touching the execution of the said Acts, an oath that he shall true answer make to all such questions as shall be demanded of him; and the substance of such answer or answers as such inspector or surveyor shall give shall in his presence be reduced into writing, and read to him, with liberty to alter or amend the same in any particular; and he shall sign his assent to the same in his own name, and in his usual manner of writing or signing the same.

Inspector general may report to Commissioners of division.

Third.—It shall be lawful for every such inspector general as aforesaid, whenever he shall see occasion, to report to the Commissioners of the division on any matter or thing touching the execution of the said Acts or this Act in relation to any assessment or assessments in such division, or touching the conduct of any clerk to such Commissioners, or of any assessor or collector appointed under the said Acts or this Act, together with the opinion of such inspector general thereon; and every such inspector general shall transmit a duplicate of such last-mentioned reports to the Commissioners for the affairs of taxes; and whenever any inspector general shall have reported to the Commissioners of any division any such matter or thing which in the opinion of such inspector general shall require the particular consideration of the Commissioners of such division it shall be lawful for them to hold a meeting for that purpose, and they are hereby required to hold such meeting within a reasonable time after such report, at which meeting such inspector general may attend for the purpose of explaining the matter or matters contained in the said report, and of suggesting for their consideration the propriety of adopting such order or orders as may be agreed upon by the major part of the Commissioners of such division who shall be present at such meeting.

In certain

Fourth.—If any inspector general as aforesaid, or any Commissioner

for the division who shall have been present at any meeting of Commissioners at which the report of such inspector general shall have been taken into consideration as aforesaid, shall apprehend the determination made by the Commissioners at such meeting on the said report, or any of the matters therein contained, to be contrary to the true intent and meaning of the said Acts relating to the said duties respectively, or any of the said Acts, it shall be lawful to and for such inspector general, and to and for any one or more of the Commissioners for the division present at the time of such determination respectively, to require a case to be prepared, and signed by the said Commissioners for the division, in which case the said Commissioners shall state especially the part or parts of the report of the said inspector general, and the facts on which the question arose, together with their determination thereupon, and any other circumstances influencing the said Commissioners in such their determination, and which case the said Commissioners, or the major part of them then present, are hereby required to state and sign accordingly, and to cause the same to be transmitted to the Commissioners for the affairs of taxes,¹ who shall forthwith submit the same to the Judges of the Courts of Record at Westminster; and such Judges, or any two or more of them, are hereby required, with all convenient speed, to return an answer to such case so transmitted, with their opinion thereon subscribed thereto, and what ought under all circumstances to be done therein, according to which opinion and directions so certified, the determination of the Commissioners which shall have been so objected to, and which shall be stated in such case, shall be confirmed, reversed, altered, or amended, as the case may require, and if any assessments shall be depending on such determination of the said Commissioners the same shall also be altered or confirmed according to the said opinion.

instances,
a case to be
transmitted
to Commis-
sioners for
taxes.

6. Provided always, and be it further enacted, That none of the provisions of this Act herein-before contained shall be construed to extend to that part of Great Britain called Scotland.

Not to
extend to
Scotland.

7.—11. [*Repealed by 35 & 36 Vict. c. 97, Schedule.*]

12. Provided always, and be it further enacted, That the several parishes and places, or parts of parishes or places, set down in the first column of the following schedule, and which have been heretofore charged to the said respective duties or either of them in the respective divisions mentioned in the second column of the said schedule, and set opposite thereto respectively, shall from and after the passing of this Act be charged to the said respective duties in the divisions and shall be subject to the jurisdiction of the Commissioners, and persons acting under them, and to the inspectors and surveyors of the division mentioned

Certain
places
where to be
assessed.

¹ Now Commissioners of Inland Revenue.

and surveyors.

several Acts relating as well to the duties of assessed taxes as the said duties on property, professions, trades, and offices, within the limits of the circuit for which such inspector general shall be appointed, and to examine all or any of the books and assessments, and duplicates or certificates of assessment or surcharge, in the hands or power of such inspector or surveyor, and also to inquire into the conduct of every such inspector and surveyor in the execution of their respective offices, and into their fitness and capacity to execute the same, and to report from time to time on the several matters aforesaid to the Commissioners for the affairs of taxes; and every such inspector and surveyor shall attend such inspector general at such time and at such place within the district of such inspector and surveyor as the said inspector general shall appoint, and shall have given three days' notice of to such inspector or surveyor.

To administer an oath to inspectors and surveyors.

Second.—It shall be lawful for every such inspector general to administer to any such inspector or surveyor, whenever he shall see occasion to examine him or them in any matter touching the execution of the said Acts, an oath that he shall true answer make to all such questions as shall be demanded of him; and the substance of such answer or answers as such inspector or surveyor shall give shall in his presence be reduced into writing, and read to him, with liberty to alter or amend the same in any particular; and he shall sign his assent to the same in his own name, and in his usual manner of writing or signing the same.

Inspector general may report to Commissioners of division.

Third.—It shall be lawful for every such inspector general as aforesaid, whenever he shall see occasion, to report to the Commissioners of the division on any matter or thing touching the execution of the said Acts or this Act in relation to any assessment or assessments in such division, or touching the conduct of any clerk to such Commissioners, or of any assessor or collector appointed under the said Acts or this Act, together with the opinion of such inspector general thereon; and every such inspector general shall transmit a duplicate of such last-mentioned reports to the Commissioners for the affairs of taxes; and whenever any inspector general shall have reported to the Commissioners of any division any such matter or thing which in the opinion of such inspector general shall require the particular consideration of the Commissioners of such division it shall be lawful for them to hold a meeting for that purpose, and they are hereby required to hold such meeting within a reasonable time after such report, at which meeting such inspector general may attend for the purpose of explaining the matter or matters contained in the said report, and of suggesting for their consideration the propriety of adopting such order or orders as may be agreed upon by the major part of the Commissioners of such division who shall be present at such meeting.

In certain

Fourth.—If any inspector general as aforesaid, or any Commissioner

for the division who shall have been present at any meeting of Commissioners at which the report of such inspector general shall have been taken into consideration as aforesaid, shall apprehend the determination made by the Commissioners at such meeting on the said report, or any of the matters therein contained, to be contrary to the true intent and meaning of the said Acts relating to the said duties respectively, or any of the said Acts, it shall be lawful to and for such inspector general, and to and for any one or more of the Commissioners for the division present at the time of such determination respectively, to require a case to be prepared, and signed by the said Commissioners for the division, in which case the said Commissioners shall state especially the part or parts of the report of the said inspector general, and the facts on which the question arose, together with their determination thereupon, and any other circumstances influencing the said Commissioners in such their determination, and which case the said Commissioners, or the major part of them then present, are hereby required to state and sign accordingly, and to cause the same to be transmitted to the Commissioners for the affairs of taxes,¹ who shall forthwith submit the same to the Judges of the Courts of Record at Westminster; and such Judges, or any two or more of them, are hereby required, with all convenient speed, to return an answer to such case so transmitted, with their opinion thereon subscribed thereto, and what ought under all circumstances to be done therein, according to which opinion and directions so certified, the determination of the Commissioners which shall have been so objected to, and which shall be stated in such case, shall be confirmed, reversed, altered, or amended, as the case may require, and if any assessments shall be depending on such determination of the said Commissioners the same shall also be altered or confirmed according to the said opinion.

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6. Provided always, and be it further enacted, That none of the provisions of this Act herein-before contained shall be construed to extend to that part of Great Britain called Scotland.

Not to
extend to
Scotland.

7.—11. [*Repealed by 35 & 36 Vict. c. 97, Schedule.*]

12. Provided always, and be it further enacted, That the several parishes and places, or parts of parishes or places, set down in the first column of the following schedule, and which have been heretofore charged to the said respective duties or either of them in the respective divisions mentioned in the second column of the said schedule, and set opposite thereto respectively, shall from and after the passing of this Act be charged to the said respective duties in the divisions and shall be subject to the jurisdiction of the Commissioners, and persons acting under them, and to the inspectors and surveyors of the division mentioned

Certain
places
where to be
assessed.

¹ Now Commissioners of Inland Revenue.

in the third column of the said schedule, and set opposite thereto respectively.

SCHEDULE referred to by the above Clause.

Description of parishes or places	Heretofore charged in	Hereafter to be charged in
Part of the parish of Wokington, situate in the counties of Berks and Wilts	Hundred of Amesbury, Wiltshire.	Hundred of Sonning, Berkshire.
Part of the parish and town of Morpeth in the county of Northumberland	Castleward, Northumberland.	Morpeth Ward, Northumberland.
Part of the parish of Gillingham in the county of Kent, called the Grange, parcel of the liberty of Hastings in the county of Sussex	Town and port of Hastings, county of Sussex, and liberty thereof.	Rochester Division, part of the Lathe of Ford, county of Kent.
Bushton, part of the parish of Cleve Pyhard, in the county of Wilts	Hundred of Elstub and Everley, Wiltshire	Hundred of Kingsbridge, Wiltshire.
Little Hinton in the county of Wilts	The same.	The same.
Wroughton in the county of Wilts	The same.	The same.

Excep-
tions.

13. Provided always, and be it further enacted, That nothing in this Act shall be construed to extend to any of the cases herein-after specified; (that is to say,)

First.—To the duties granted by an Act passed in the thirty-eighth year of the reign of His present Majesty, by way of a land tax.

Second.—To the duties granted or to be granted by any Act or Acts of Parliament for one year, for the service of such year.

50 GEORGE III. CAP. 105.

An Act to regulate the manner of making surcharges of the duties of assessed taxes, and of the tax upon the profits arising from property, professions, trades, and offices; and for amending the Acts relating to the said duties respectively.

[20th June 1810.]

Whereas it is expedient that certain of the powers and provisions contained in any Act or Acts relating to the duties of assessed taxes, or to the duties arising from the profits of property, professions, trades,

and offices, should be amended in the particulars herein-after mentioned : Be it enacted that—

From and after the passing of this Act the several surveyors and inspectors appointed or to be appointed by His Majesty, in pursuance of the said Acts, to carry into execution the powers therein given to them, in that part of Great Britain called England, shall, in making any increase of duty either on the returns of parties, or the estimates of assessors, or the assessments made by Commissioners under the said Acts, observe the following rules and directions for their government, and shall be subject to the several provisions therein contained ; which rules and directions shall be of the like force and effect as if the same were herein inserted under a special enactment.

After passing of this Act surveyors and inspectors under assessed taxes to observe the following rules.

Rules and directions for making objections and charges, and for limiting the times of making the same in certain cases, in that part of Great Britain called England.

First.—Every surveyor or inspector appointed or to be appointed in pursuance of the said Acts or any of them shall be and they are hereby empowered and strictly enjoined and required to inspect and examine all and every the returns of lists, statements, declarations, accounts, or estimates made by any person or persons chargeable to the said duties, or any of them, or by any assessors of any of the said duties, according to the directions of any Act or Acts before mentioned, and also all and every the first assessments of the said duties or any of them, made for any parish, ward, or place for any year, as well before as after the respective Commissioners acting in the execution of the said Acts respectively shall have signed and allowed the first assessments made for such parish, ward, or place for that year ; And if he or they shall discover any error or wrong amount or computation of duty therein, or that any person who ought to be charged with the said duties or any of them shall have duly made a return as required by the said Acts respectively, but shall have been omitted to be charged with the said duties or any of them, or shall be under-rated in the said first assessment, and that the said return doth contain matters sufficient whereby the said surveyor or inspector may rate such person in the said first assessment to the full duties chargeable upon him or her, according to or by or from such return, it shall be lawful for the said surveyor or inspector, and they respectively are hereby required, before such allowance, to correct and amend such assessments, and to charge such person to the full amount and at the full rate or duty at which he or she ought to be charged according to his or her return so delivered.

Surveyors and inspectors to examine returns and assessments, and may amend them, &c.

Second.—If any such surveyor or inspector shall, after any such assessment or assessments in respect of the duties arising from the profits of property, professions, trades, or offices shall be signed or allowed by

After assessments are allowed, the

surveyor to certify omissions to the Commissioners by way of surcharge.

the Commissioners acting for the general purposes of the Acts relating to the said duties, find or discover, upon his survey or examination or otherwise, that any person liable to the said duties or any of them, in respect of which such lists, statements, accounts, or estimates as aforesaid ought to have been delivered, hath not made any return as by the said Act or Acts is required, or hath omitted any person, or any property or profits, or the amount or value thereof, or any article, matter, or thing, or any description of the same, which ought to have been returned, or hath not returned the full amount or value of any property or profits as required by any of the said Acts, so that he or she shall not on account of such default or omission have been charged to the amount which ought to be paid by him or her, or that any exemption, allowance, or deduction which is not allowed by the respective Acts relating to the said duties shall have been claimed in or by such return, then and in every such case it shall be lawful for the said surveyor or inspector to certify the same in writing, together with an account of every such default, omission, or claim, with the name or description of the person or thing not returned or omitted, to the best of his knowledge and belief, and the full amount of the single duty by which the assessment ought to be increased, explicitly stating the particulars in respect of which such charge has been made, and to deliver the same to any two or more of the said Commissioners for putting in execution the said Acts respectively, or to their clerk, in order to have such default, omission, or claim, and the under-rate occasioned thereby, rectified; and such Commissioners are, upon the delivery of any such certificate,¹ and upon oath² being first made either by the inspector or surveyor, or any other credible witness or witnesses who shall have served the same, that a notice to the effect herein-after mentioned was duly served, required to sign and allow³ the said certificates, and to cause supplementary assessments to be made according to such certificates, subject to appeal as herein-after is allowed.

Upon delivery of such certificate, and upon oath being made that notice was given to the party, the Commissioners to allow the certificates.

Lists to be delivered to the surveyors, and assessments to be produced for taking copies.

Third.—Every person in whose custody any such lists, statements, accounts, or estimates shall be, shall and is hereby required, upon the request of any such surveyor or inspector as aforesaid, to deliver the same into his custody for the purposes aforesaid, taking his receipt for the same; and every person in whose custody any such assessment shall be shall and is hereby required, upon the request of such surveyor or inspector as aforesaid to produce the same; and such surveyor or inspector is hereby authorised to take charge of the same until he shall

¹ For form of surveyor's certificate of charges of the duties on profits arising from property, professions, trades, and offices, for supplementary assessment, see 9 & 10 Vict. c. 56, Schedule, No. 47.

² For form of oath of service, see 9 & 10 Vict. c. 56, Schedule, No. 48.

³ For form of allowance by the Commissioners of surveyors' certificate, see 9 & 10 Vict. c. 56, Schedule, No. 49.

have taken such copies of or extracts from the same as may be necessary for his and their better information.

Fourth.—The said inspectors and surveyors shall give or cause to be given to every person so charged, or leave or cause to be left at his or her last or usual place of abode in the district where such charge was made, or on the premises charged with the assessment, as the case shall require, and as shall have been directed by the several Acts relating to the said duties respectively, notice in writing of such charge, and of the amount of duty to be included in the certificate of such charge, and the particulars thereof; which charges the said inspectors and surveyors are hereby empowered to make at or before such times as are directed by the said Act or this Act for the delivery of the certificates of such charges to the said respective Commissioners.

Notice to be given to persons charged.

Fifth.—In default of a meeting of the said respective Commissioners before the time limited by the said Acts or this Act for the hearing of any appeals from the charges of the said surveyor or inspector, or if the said surveyor or inspector shall not have had notice of a meeting of the said respective Commissioners, it shall be lawful for the said Commissioners and they are hereby required, at their first meeting to be held thereafter, to sign and allow¹ the said certificates, and afterwards to hear and determine all appeals therefrom.

Delivery of certificate of sur-charge to the clerk, in default of meeting of the Commissioners, to be sufficient.

Sixth.—The certificate delivered to the Commissioners containing the day or days of service of the notice delivered to the party charged shall be deemed sufficient proof of the contents thereof, unless the contrary be shown on the production of such notice to the said respective Commissioners by the party charged; and no proof of the contents of any such notice shall be required by the said Commissioners to be given to them, either by a copy thereof or otherwise, previous to their signing or allowing the said certificates, nor upon appeal therefrom, nor other proof in any matter relating to the same, except as aforesaid, and except the oath of the person or persons who shall have served such notices as herein-before directed, and which shall be in the form and to the effect following; that is to say,

Certificate to be deemed sufficient proof of contents of notices.

‘I A. B. do swear, That a notice in writing was duly served upon each person mentioned in the above certificate, containing the particulars as set forth therein respectively, on the day or days mentioned in the said certificate.’

Seventh.—No assessment made or to be made by any assessor or assessors of the said duties respectively, nor any charge made or to be made by any surveyor or inspector upon such assessment, shall be im-

Assessments or charges not to be im-

¹ For form of allowance by the Commissioners of surveyors' certificate, see 9 & 10 Vict. c. 56, Schedule, No. 49.

² The form of oath of service of notices contained in 9 & 10 Vict. c. 56, Schedule, No. 48, is in similar terms.

peached on account of mistakes in the names or descriptions.

peached or affected by reason of any mistake in the christian name or surname, or either of them, of any person liable to any of the said duties, nor by reason of any mistake in the description of any property or profits, or of any servant or person, or of any article, matter, or thing for which the person so charged shall be liable to any of the said duties, nor by reason of any mistake in the amount of the duty charged, nor by any variance between the notice and the certificate of charge, whether such mistake shall appear in or such variance shall arise from the notice and certificate to be delivered or made in such case, or in either of them, but that all such assessments and charges shall be valid and effectual to all intents and purposes, notwithstanding any such mistake or variance; provided that in cases of charge the notice thereof be duly served on the person intended to be so charged, and such notice and certificate do severally contain in substance and effect the several particulars on which such charge shall have been made; and every such charge shall be heard and determined on the merits, in such manner as in the said Acts or in this Act is directed.

Double duty may be avoided by making a return before the day of appeal, with a declaration annexed.

Eighth.—It shall be lawful for any person to whom such notice of charge shall be given as aforesaid, on occasion of his or her having neglected to make any return as required by the said Act or Acts at any time previous to the time appointed for hearing appeals next after the delivery of such notice, to make out and deliver to the surveyor or inspector who shall have delivered the notice of charge a true, perfect, and complete list, statement, account, or estimate of all matters and things required by the said Act or Acts to be returned, so that he or she may from such last-mentioned list, statement, account, or estimate so to be delivered be charged to the said duties respectively the full sum at which he or she ought to be charged by virtue of the said Act or Acts; provided that to every such list, statement, account, or estimate there shall be annexed a declaration in writing in the form and to the effect herein-after mentioned; and if the said surveyor or inspector shall be satisfied with such list, statement, account, or estimate, and the declaration annexed thereto, then he shall certify such return and declaration annexed thereto to two or more of the said Commissioners, with the amount of the duty to be charged, who shall thereupon cause the assessment to be made according to such certificate, and the same rate of single duty as set forth in the said several Acts respectively to be charged on the person making such return, without further trouble or delay; but if upon examination of such list or return, and declaration annexed thereto, the said surveyor or inspector shall see just cause to object thereto, he shall thereupon certify such return and declaration annexed thereto, together with the cause of his objection, to two or more of the said Commissioners, who shall thereupon cause the assessment to be made according to such last-mentioned certificate in double

The surveyor may certify the same, and the party shall be charged at single duty;

but if dissatisfied shall state his objection.

the amount of the duty at which he or she shall be charged, and from which charge no abatement shall be made on any pretence, unless on appeal as herein-after is directed, of which objection notice shall be given by the surveyor or inspector to the person to be charged thereby, together with the cause of his objection to the said return and declaration to be annexed thereto, and the said Commissioners shall determine the said objections on the merits, without further notice of appeal from the party so charged.

Ninth.—Every such declaration, in cases where no return hath been previously made by the person so charged for the same year, shall allege and declare in substance or to the effect as follows; (that is to say)—That he or she the said exhibitant was not at his or her dwelling house or other place of abode at the time appointed for the fixing or delivery of general or other notices for making a return as required by the said Act or Acts, nor between that day and the time limited for making such return to the assessor; and that he or she hath not received or had any knowledge of any such notice, or that he or she was disabled by sickness from making such return, or that the non-delivery of such return was occasioned by the following mistake or accident, without any intention to defraud the revenue; *videlicet* [here set forth the cause of such default]; and that the return to which the declaration of the said exhibitant is annexed is a full, perfect, and complete return of all matters and things required of the said exhibitant by the said Act or Acts or by this Act, to the best of his or her judgment and belief;—Which declaration and return shall severally and respectively be signed by the party making the same, in the proper name and handwriting or sign of the said party, and attested by any one or more credible witness or witnesses who shall have seen the said party subscribe or sign the same, and shall attest the signature thereof in the proper names and handwriting of the said witness or witnesses respectively; provided every such witness shall be an inhabitant of the same ward, parish, or place where the said party shall reside, and who shall be rated in the assessment of the same duties for the same ward, parish, or place aforesaid, or if in any place there shall be no inhabitant competent to be such witness, then the said declaration shall be attested by some credible witness rated as aforesaid, and residing in the next adjoining parish where the said party shall reside.

Declaration to contain a satisfactory account in excuse of the party, and to be attested by credible witnesses.

Tenth.—It shall be lawful for any person to whom such notice of charge shall be served on occasion of his or her having omitted in the return before made for the same year any person, property, profits, description, statement, account, or estimate, or any article, matter, or thing which ought to have been contained in such former return, or which shall be mentioned in such notice of charge not to be contained in such former return, or of having claimed any exemption, allowance, or deduction not allowed by the said Act or Acts respectively, or of

On charges for any omission in a return the double duty may be avoided by making a new return, with a declaration annexed

their hands for such further time as shall be necessary, and as shall be mentioned in their aforesaid certificate.

In default of such schedule, receiver general may certify the default to the Exchequer.

Third.—In default of such schedule being delivered within the space of three days as aforesaid, either to the receiver general or his deputy, or to the said Commissioners, it shall be lawful for the receiver general, to whom the payments of the said duties shall not have been made in the proportions herein prescribed and at the times above mentioned, and he is hereby required, to certify¹ to the said Court of Exchequer the amount of the duties remaining unpaid, to the best of his knowledge and belief, and the particular ward, parish, or place, and the division, where such failure hath happened, together with the names of the collectors of the said parish, ward, or place; and such certificate under the hand of such receiver general or his deputy shall be a sufficient authority to the Barons of the said court or any one of them to cause process by way of distringas to be issued out of such court against the said collector or collectors, upon which writ of distringas the sheriff or other officer to whom the said process shall be directed shall return such issues from time to time as such court or Baron shall order, until a return of such schedule and arrears shall have been made to the said court, and immediate process shall thereupon issue for levying the said arrears out of and under the seal of such court, which levy shall not be remitted unless all the said duties in arrear shall be paid or satisfied before the return of such process.

Surveyor to attend the receiver general at his receipt.

Fourth.—On each half-yearly day of payment, as herein is directed, the surveyor of the district shall, on notice thereof from the receiver general or his deputy, attend with such of the duplicates of assessment as shall have been delivered to him, and as shall be required by the said receiver general or his deputy, and shall assist him or them in adjusting the accounts of payments and of arrears, and shall also assist the collectors in making out their schedules of arrears to the best of his judgment.

Providing for payment of duties to receiver general, where the arrears have been levied.

Fifth.—The duties contained in any schedule of arrears as aforesaid which shall be paid to such collector or collectors within the period of forty days before mentioned, or within such further period as shall have been stated in the certificate of the Commissioners for the retention of such schedule, as before mentioned, shall be paid over to such receiver general or his deputy at such time and place as the said receiver general shall appoint.

Collectors advancing duties empowered to levy the sum paid.

Sixth.—Whenever any collector or collectors shall have advanced and paid to the receiver general or his deputy any sum of money for or on account of the duties assessed on any other person or persons, whether at his or their request or not, it shall be lawful for such collector or

¹ For form of certificate, see 9 & 10 Vict. c. 56, schedule, No. 63.

collectors, in default of repayment to him or them at any time within the space of six calendar months after such payment, to levy the said duties by the like ways and methods as such collector or collectors might have levied the same before such payment thereof to such receiver general or his deputy, and as if such duties had not been paid or satisfied.

2.—3. [*Repealed by 35 and 36 Vict. c. 97, schedule.*]

4. And be it further enacted, That when the Commissioners of any division shall have fixed the day or days of appeal against the surcharges made by any inspector or surveyor, under the said Acts or any of them, and shall have caused due notice thereof to be given according to the directions of the said Acts, and the said inspector or surveyor, having like notice thereof, shall wilfully neglect to attend the meeting or meetings of the said Commissioners held in pursuance of such notices, whereby the Commissioners shall be prevented in proceeding to hear such appeals, it shall be lawful for the said Commissioners to allow to each appellant attending such meeting a reasonable compensation for such attendance, to be settled by the said Commissioners, and paid to such appellants respectively by the receiver general of the said duties, or his deputy, on the production of the certificates of any two or more of the said Commissioners testifying such allowance.

Penalty on inspector and surveyor neglecting to attend meetings of the Commissioners.

5. And be it further enacted, That it shall be lawful to and for His Majesty, his heirs and successors, or the Lords Commissioners of the Treasury, or any three or more of them, now or for the time being, or the High Treasurer for the time being, from time to time to constitute and appoint, for England and Wales, such person or persons, not exceeding ten in number at any one time, as His Majesty, his heirs and successors, or the said Commissioners of the Treasury, or the High Treasurer for the time being, shall think proper, to be inspectors general for the special purposes of this Act hereinafter specified and declared, and to allow to such inspectors general such reasonable salaries, charges, and expenses as may be necessary for their pains in executing this Act in the several particulars hereinafter mentioned; and no person to be appointed inspector general under this Act shall be entitled to amend any assessment made under the said Acts, or to surcharge any person or persons in respect thereof, nor shall any such person have or receive or claim any advantage or emolument from any assessment or surcharge to be made under any of the said Acts, nor any other emolument than the salary and allowance authorized by His Majesty, the Commissioners of the Treasury, or the High Treasurer as aforesaid.

His Majesty, &c., may appoint ten persons to be inspectors general, and allow them salaries, &c.

The Powers to be vested in the Inspectors General.

First.—It shall be lawful for such inspectors general to visit from time to time each inspector and surveyor acting in the execution of the

To visit inspectors

and surveyors.

several Acts relating as well to the duties of assessed taxes as the said duties on property, professions, trades, and offices, within the limits of the circuit for which such inspector general shall be appointed, and to examine all or any of the books and assessments, and duplicates or certificates of assessment or surcharge, in the hands or power of such inspector or surveyor, and also to inquire into the conduct of every such inspector and surveyor in the execution of their respective offices, and into their fitness and capacity to execute the same, and to report from time to time on the several matters aforesaid to the Commissioners for the affairs of taxes; and every such inspector and surveyor shall attend such inspector general at such time and at such place within the district of such inspector and surveyor as the said inspector general shall appoint, and shall have given three days' notice of to such inspector or surveyor.

To administer an oath to inspectors and surveyors.

Second.—It shall be lawful for every such inspector general to administer to any such inspector or surveyor, whenever he shall see occasion to examine him or them in any matter touching the execution of the said Acts, an oath that he shall true answer make to all such questions as shall be demanded of him; and the substance of such answer or answers as such inspector or surveyor shall give shall in his presence be reduced into writing, and read to him, with liberty to alter or amend the same in any particular; and he shall sign his assent to the same in his own name, and in his usual manner of writing or signing the same.

Inspector general may report to Commissioners of division.

Third.—It shall be lawful for every such inspector general as aforesaid, whenever he shall see occasion, to report to the Commissioners of the division on any matter or thing touching the execution of the said Acts or this Act in relation to any assessment or assessments in such division, or touching the conduct of any clerk to such Commissioners, or of any assessor or collector appointed under the said Acts or this Act, together with the opinion of such inspector general thereon; and every such inspector general shall transmit a duplicate of such last-mentioned reports to the Commissioners for the affairs of taxes; and whenever any inspector general shall have reported to the Commissioners of any division any such matter or thing which in the opinion of such inspector general shall require the particular consideration of the Commissioners of such division it shall be lawful for them to hold a meeting for that purpose, and they are hereby required to hold such meeting within a reasonable time after such report, at which meeting such inspector general may attend for the purpose of explaining the matter or matters contained in the said report, and of suggesting for their consideration the propriety of adopting such order or orders as may be agreed upon by the major part of the Commissioners of such division who shall be present at such meeting.

In certain

Fourth.—If any inspector general as aforesaid, or any Commissioner

for the division who shall have been present at any meeting of Commissioners at which the report of such inspector general shall have been taken into consideration as aforesaid, shall apprehend the determination made by the Commissioners at such meeting on the said report, or any of the matters therein contained, to be contrary to the true intent and meaning of the said Acts relating to the said duties respectively, or any of the said Acts, it shall be lawful to and for such inspector general, and to and for any one or more of the Commissioners for the division present at the time of such determination respectively, to require a case to be prepared, and signed by the said Commissioners for the division, in which case the said Commissioners shall state especially the part or parts of the report of the said inspector general, and the facts on which the question arose, together with their determination thereupon, and any other circumstances influencing the said Commissioners in such their determination, and which case the said Commissioners, or the major part of them then present, are hereby required to state and sign accordingly, and to cause the same to be transmitted to the Commissioners for the affairs of taxes,¹ who shall forthwith submit the same to the Judges of the Courts of Record at Westminster; and such Judges, or any two or more of them, are hereby required, with all convenient speed, to return an answer to such case so transmitted, with their opinion thereon subscribed thereto, and what ought under all circumstances to be done therein, according to which opinion and directions so certified, the determination of the Commissioners which shall have been so objected to, and which shall be stated in such case, shall be confirmed, reversed, altered, or amended, as the case may require, and if any assessments shall be depending on such determination of the said Commissioners the same shall also be altered or confirmed according to the said opinion.

instances,
a case to be
transmitted
to Commis-
sioners for
taxes.

6. Provided always, and be it further enacted, That none of the provisions of this Act herein-before contained shall be construed to extend to that part of Great Britain called Scotland.

Not to
extend to
Scotland.

7.—11. [*Repealed by 35 & 36 Vict. c. 97, Schedule.*]

12. Provided always, and be it further enacted, That the several parishes and places, or parts of parishes or places, set down in the first column of the following schedule, and which have been heretofore charged to the said respective duties or either of them in the respective divisions mentioned in the second column of the said schedule, and set opposite thereto respectively, shall from and after the passing of this Act be charged to the said respective duties in the divisions and shall be subject to the jurisdiction of the Commissioners, and persons acting under them, and to the inspectors and surveyors of the division mentioned

Certain
places
where to be
assessed.

¹ Now Commissioners of Inland Revenue.

sioners, or any two of them, to the Commissioners for the affairs of taxes; and the said Commissioners for the affairs of taxes shall have authority to direct the Receiver General who shall have received the said increase and double duty to pay to the said surveyor and inspector out of the same, in such proportions as they shall think proper, or to either of them, as they see fit, any sum of money not exceeding the rate which shall have been settled by the Lords Commissioners of the Treasury or the High Treasurer for the time being as a reward for their labour and diligence in making such increase of duty; and the certificate of the said Commissioners for the affairs of taxes, or any three or more of them, shall be a warrant to the said Receiver General to pay the same.

Charges
not to be
made after
objections
to the esti-
mates of
same
property.

Twenty-first.—The determination of the Commissioners acting for the general purposes of the Acts relating to the duties arising from the profits of property, professions, trades, or offices, upon any objection made by the surveyor or inspector of the said duties to the estimate or value of any property, or to the estimate of the profits of any profession, trade, or office on which any assessment after appeal shall be made, shall be construed to preclude any surveyor or inspector from afterwards making a further charge on the same person or persons for the same property or profits for the same year of assessment; and in like manner the determination of the said Commissioners upon every such objection to the estimates or value delivered by the assessors of the property in any parish, ward, or place in which assessments after appeal shall be made shall preclude the surveyor or inspector from afterwards making a further charge on the same property in the same parish, ward, or place in that year.

Charges
may be
made after
objections
in certain
cases.

Twenty-second.—The objection of any surveyor or inspector to the estimate or estimates of any person or persons, or of the assessor or assessors of any parish, ward, or place, or to any assessment or assessments of additional Commissioners in pursuance of the said last-mentioned Acts, in relation to the duties arising from the profits of property, professions, trades, and offices, shall not be construed to preclude any surveyor or inspector from afterwards charging the same person or persons for any other property, or the profits of any other profession, trade, or office not included in the estimate or estimates, assessment or assessments before objected to and determined as aforesaid; nor to preclude any surveyor or inspector from afterwards objecting to any other estimate or estimates or assessment or assessments, or from afterwards charging any other person or persons, in the same parish, ward, or place, or in any other parish, ward, or place, in the same or any other division, in respect of any property, or the profits of any profession, trade, or office, not before objected to and determined as aforesaid; and the respective Commissioners acting for the general

purposes of the said last-mentioned Acts are hereby strictly enjoined and required to sign and allow such last-mentioned objections and charges according to the directions of the said Acts, in respect of the powers therein given to such surveyor and inspector; provided that all such objections and charges be made within the times herein respectively limited.

Twenty-third.—From and after the passing of this Act every objection to the estimates directed to be made by the said last-mentioned Acts in relation to the duties arising from the profits of property, professions, trades, or offices, shall be made before the first assessments on such estimates shall have been signed and allowed by the Commissioners for the general purposes of the said Acts and not afterwards.

Objection
to be made
before as-
sessment.

Twenty-fourth.—No charge upon any assessment under the said last-mentioned Acts, in relation to the duties arising from the profits of property, professions, trades, or offices, shall be allowed or signed unless the certificate thereof shall be delivered to the respective Commissioners before the expiration of three calendar months after the fifth day of January in the year of such assessment, in case such assessment shall have been made on or before the said fifth day of January, or if such assessment shall not then have been made, unless the certificate of charge thereon shall be delivered to the said Commissioners within three calendar months after such assessment shall have been made, except in the cases herein-after mentioned.

Charges to
be made in
a limited
time.

Twenty-fifth.—If any person or persons shall have neglected to make a return of property or profits as required by the said last-mentioned Acts, and no estimate of said property or profits nor any assessment shall be made thereupon for any year, it shall be lawful for the surveyor or inspector, on discovery thereof, at any time within twelve calendar months after the expiration of the year when such return ought to have been made, to charge such person or persons to the amount which ought to have been returned, in like manner as such persons might have been charged within the year of assessment; and the like proceedings shall be thereupon had as if such discovery and charge had been made within the year of assessment; and every assessment thereupon made shall be added to the current assessments of the parish, ward, or place, in the manner herein directed.

When
charges of
property
omitted
may be
made.

Twenty-sixth.—If any person or persons shall by any falsehood, wilful neglect, fraud, covin, or contrivance whatever, escape from taxation for the profits of any distinct property, profession, trade, or office for any year, it shall be lawful for the surveyor or inspector, within the like period of twelve calendar months as aforesaid, to charge such person or persons to double the amount of duty which ought to have been charged in the year of assessment upon such distinct property, profession, trade, or office; and upon proof of such falsehood, wilful neglect, fraud, covin,

In case of
fraud,
charge to
be made.

or contrivance, to the satisfaction of the Commissioners to whom such charge shall be certified, the assessment on the said double duty shall stand good, and be added to the supplementary assessment of the current year of the parish, ward, or place; and no part thereof shall be remitted on any pretence whatever.

Provisions before mentioned relating to charges in single duty, and relating to surcharges in the double duty, shall be construed as applicable to the provisions of 46 G. 8, c. 65, &c.

2. And be it further enacted, That the several provisions in the preceding clause of this Act relating to charges in the single duty as aforesaid shall be construed, as far as the said provisions respect the duties arising from the profits of property, professions, trades, and offices in that part of Great Britain as aforesaid, as applicable to the provisions of an Act passed in the forty-sixth year of the reign of His present Majesty, intituled *An Act for granting to His Majesty during the present war, and until the sixth day of April next after the ratification of a definitive treaty of peace, further additional rates and duties in Great Britain on the rates and duties on profits arising from property, professions, trades, and offices; and for repealing an Act passed in the forty-fifth year of His present Majesty, for repealing certain parts of an Act made in the forty-third year of His present Majesty, for granting a contribution on the profits arising from property, professions, trades, and offices; and to consolidate and render more effectual the provisions for collecting the said duties, and any other Act or Acts for regulating the said duties respectively, and relating to surcharges in the double duty, and as if the said provisions in the said clause of this Act relating to charges in the single duty had been expressly applied to the provisions of the said Acts respectively relating to surcharges in the double duty, and had been respectively enacted therein; and all provisions, clauses, matters, and things in the said several Acts respectively which are repugnant to the provisions in the said clause of this Act, and for which other provisions are made in this Act, except such provisions, clauses, matters, and things therein as relate to surcharges in the double duty which are herein declared to be applicable to the provisions of this Act, shall severally cease and determine.*

Provisions in recited Acts repugnant hereto repealed.

Commissioners acting not liable to suits.

3. And be it further enacted, That in case any Commissioner or Commissioners acting in the execution of any such Act or Acts herein mentioned, or of this Act, shall by information, or other process or proceedings whatever, at the suit or on the behalf of His Majesty, his heirs and successors, be proceeded against or impleaded for or by reason of any matter or thing he or they may do or determine or may refuse or omit to do in or about the execution of any such Act or Acts, and upon the trial of such information or other process a verdict shall be given, or any order or rule of Court shall be made, for such Commissioner or Commissioners, or such information or other process or proceeding shall be discontinued or withdrawn, or dismissed the Court in which they shall have been prosecuted, then and in either of said cases

such Commissioner or Commissioners shall be entitled to his or their full costs of suit, to be taxed by the proper officer of such Court as between attorney and client; and it shall be lawful for the Commissioners for the affairs of taxes to direct the Receiver General of the county within which any such Commissioner or Commissioners shall act, and the said Receiver General is hereby required to pay such taxed costs out of any money in his hands arising from the duties of assessed taxes, and which shall be allowed in the accounts of the said Receiver General.

4. [*Repealed by 35 & 36 Vict. c. 97, Schedule.*]

5. And whereas by the said last-mentioned Act of the forty-third year of His present Majesty's reign it is enacted,¹ that the respective Commissioners should cause two duplicates of every assessment to be made out on parchment by their clerk within one month at farthest after the tenth day of February after the making the said assessment yearly, to be delivered as therein is mentioned, under a penalty on the clerk to the said Commissioners who shall neglect or refuse to make out and deliver such duplicates within the time before directed: And whereas it is necessary to give further time for making out and delivering such duplicates: Be it further enacted, That in respect of the duties arising from the profits of property, professions, trades, and offices, the said respective Commissioners shall cause the duplicates required by the said Act to be made out after the time appointed by this Act for making the supplementary assessments of the said last-mentioned duties yearly, and within one month at farthest after all appeals from the said supplementary assessments shall have been heard and determined, and so that the same may be delivered to the Receiver General and to the Commissioners for the affairs of taxes respectively on or before the day to be appointed for the receipt of the last instalment of the said last-mentioned duties next after the fifth day of July yearly; and no clerk to the said respective Commissioners who shall make out and deliver the respective duplicates required by the said Act within the time aforesaid shall be sued or prosecuted for or liable to the penalty contained in the said Act by reason of not making out or delivering the said respective duplicates within the time directed by the said Act.

Time for making out and delivering duplicates of assessments under recited Acts enlarged.

6, 7. [*Repealed by 35 & 36 Vict. c. 97, Schedule.*]

8. And be it further enacted, That every person to be charged in pursuance of this Act by the certificates of any surveyor or inspector shall have the full period of ten days after service of the notice of such charge to deliver his or her amended return to such surveyor or inspector according to the directions of this Act, and no certificate of such

Allowing time for delivering in amended return.

¹ See 43 Geo. 3, c. 90, s. 46.

charge shall be signed or allowed by the said Commissioners, nor any appeal shall be heard from such charge before the expiration of such period of ten days; and if the person so charged shall, before the expiration of the said period, deliver a return and declaration as aforesaid which the said surveyor or inspector shall object to, then such return and declaration shall be deemed to be a sufficient notice of appeal from such charge to the Commissioners of the division, who are hereby required to hear and determine the matter thereof according to the directions of this Act; and if the person so charged shall not before the expiration of the said period of ten days deliver a return or declaration as aforesaid, it shall be lawful for the said Commissioners, upon the appearance before the said Commissioners of the person charged, or some person on his or her behalf, and the delivery to them of such list and declaration as is herein-before required on the day or days appointed for hearing appeals from the charges of such surveyor or inspector, to hear and determine the matter of such charge according to the directions of this Act, notwithstanding the person so charged shall not have given any previous notice of his or her intention to appeal; provided that in default of the appearance of the party charged before the said Commissioners, or some person on his or her behalf, on such day or days of appeal, or in default of the production of such list or declaration as aforesaid, the certificate of such charge shall be confirmed by the said Commissioners.

Persons making false declaration guilty of a misdemeanor.

9. And be it further enacted, That if any person in any such declaration as aforesaid shall wilfully and fraudulently declare any matter or thing which shall be false or untrue, every person so offending, and being thereof lawfully convicted, shall be judged guilty of a misdemeanor, and shall be committed to the gaol of the county, riding, or shire where such offence shall be tried, for any space of time not exceeding six calendar months, and shall be fined in such sum not exceeding treble the amount of duty for which such person shall have been charged, as the Court before whom such trial shall be had shall think fit to order.

Indictment for false declaration to be laid in the county, &c. where exhibited.

10. And be it further enacted, That any indictment for such misdemeanor in making a false declaration as aforesaid, whether such declaration shall be made within Great Britain or without, shall be laid, tried, and determined in the county, riding, or shire where such declaration shall be exhibited, to the respective Commissioners of the duties to which such declaration shall relate.

Arrears of duties may be collected by collectors, 48 G. 8. c. 141.

11. And whereas by an Act passed in the forty-eighth year of the reign of His present Majesty, intituled *An Act to amend the Acts relating to the duties of assessed taxes, and of the tax upon the profits of property, professions, trades, and offices, and to regulate the assessment and collection of the same*, certain rules and directions are contained for paying

to the receiver general and accounting for the duties received by the collectors in that part of Great Britain as aforesaid : And whereas it is expedient that the same should be altered and amended in certain particulars : Be it further enacted, That—

Whenever any schedule of arrears shall have been or shall be transmitted by the respective Commissioners acting in the execution of the Acts in relation to the duties therein mentioned, or any of them, to the receiver general of the said respective duties, and the Commissioners for the affairs of taxes shall be of opinion that the said duties in arrear might more conveniently be collected by the respective collectors of the said duties in their respective districts according to the directions of the several Acts granting the said duties, or other Acts relating to the said respective duties, than by process to be issued out of the Court of Exchequer, it shall be lawful for the said Commissioners for the affairs of taxes to direct the said receiver general to return the said schedules to the said respective Commissioners from whom he or they receive the same, and the said respective Commissioners shall cause the said duties in arrear to be levied under all or any of the powers and by any of the ways and methods prescribed in the said Acts respectively without delay.

52 GEORGE III. CAP. 95.

An Act to amend and regulate the assessment and collection of the assessed taxes, and of the rates and duties on profits arising from property, professions, trades and offices, in that part of Great Britain called Scotland.
[9th July 1812.]

13. In case any person or persons shall not pay the several sum or sums charged upon him, her or them, by any Act or Acts herein mentioned,¹ according to the directions contained in such Act or Acts or by this Act, it shall be lawful to and for any two of the commissioners aforesaid for any shire, stewartry, city, borough, or district thereof respectively, or for the sheriff depute or substitute for such shire or stewartry, and they are hereby required respectively, under the penalty of ten pounds sterling, upon certificate made to them or either of them by the sub-collector or sub-collectors that such duties

Recovery of
duties.

¹ Viz., 43 Geo. III. c. 150, 43 Geo. III. c. 161, 45 Geo. III. c. 95, 46 Geo. III. c. 65, 48 Geo. III. c. 55, 50 Geo. III. c. 104, and 'any other Act relating to the taxes to be raised by assessment under the management of the commissioners of taxes.' (s. 1, since repealed.)

are resting and not duly paid, to issue and grant a warrant or warrants under their hands for the said sub-collectors recovering the said duties, by pointing and distraining the goods and effects of any person or persons mentioned in such certificate, and who shall not have paid the sums thereby assessed upon him, her or them; which warrant shall be executed by the constables or sheriff officers of the county, shire, stewartry, city or borough, by pointing and distraining the goods and effects belonging to such person or persons at the time the said duties became in arrear; and the goods and effects so pointed and distrained shall be detained and kept on the ground or at the house where the same were pointed or distrained, or in such other place, of which the owner shall have notice, near to the said ground or house, as the officer or constable so pointing and distraining the same shall think proper, for the space of four days, during which time the said goods and effects shall remain in the custody of the said officer or constable, liable to the payment of the whole duty in arrear, and to the costs to be paid to the officer or constable who pointed the same, as hereinafter directed, unless the owner from whom the same were pointed and distrained shall redeem the same within the said space of four days by payment of the said duties in arrear and costs to the officer or constable, to be settled in the same manner as if the said goods and effects had been sold as hereinafter directed.

Sale of
effects
pointed.

14. The goods and effects so pointed or distrained shall, after the expiration of the said four days, be valued and appraised by any two persons to be appointed by the officer or constable (which two persons shall be obliged to value the same, under the penalty of forty shillings sterling for each neglect or refusal), and shall be sold and disposed of at a sum not less than the value, by the officer or constable who does point the same, and the value to be applied in the first place to the satisfaction and payment of the duties owing by the person whose goods are so pointed, and in the second place to the payment for the trouble of the officer or constable so pointing, at the rate of two shillings per pound of the duties for which the goods shall be so pointed and distrained, unless the owner from whom the same were pointed or distrained shall redeem the same by payment of the appraised value, within the space of four days after the valuation, to the officer who pointed the same; and in case any surplus shall remain of the price or value, after payment of the said duties, and after payment of what is allowed to be retained by the officer or constable in manner herein directed, such surplus shall be returned to the owner from whom the goods were pointed or distrained; and in case no purchaser do appear at the said sale, then the said goods and effects so pointed and distrained shall be consigned and lodged in the hands of the sheriff depute of the county, or his substitute, and if not

redeemed by the owner within the space of four days after the consignment into the hands of the said sheriff depute or substitute, that the same shall be roup'd, sold and disposed of, by order of the sheriff, in such manner and at such time and place as he shall appoint, he always being liable to the payment of the duties to the said sub-collector, and to payment to the officer or constable who shall have pould and distrained the same, for their trouble and expense as before stated, and to the fees due to the officer or constable, and shall be in the third place entitled to one shilling per pound of the value of the goods so disposed of, for his own pains and trouble, after preference and allowance of the said duties, and of what is appointed to be paid to the officer or constable for their trouble; and that there likewise shall be allowed to the officer or constable so poulding and distraining, the expense of preserving the said goods and effects, and of maintaining the cattle, if there should happen to be any among the goods and effects so poulded and distrained, from the time of poulding and distraining the same, during the period allowed to the owner to redeem them, and also the expense of the sale; and in like manner the expense shall be allowed to the sheriff, for preserving and maintaining the goods or cattle poulded and distrained, during the period that the owner is allowed to redeem after consignment in his hands, and until the sale thereof, and also the expense of the sale;

And where no goods or effects sufficient for payment of the said duties can be found to be so poulded and distrained, and the person liable shall neglect or refuse to pay the same, in every such case any one of the commissioners aforesaid, or the sheriff depute or substitute, shall be and is hereby authorised and required, under his hand, to commit such person to the common gaol, there to be kept without bail until payment shall be made.

20. Every auctioneer or seller by commission, selling by auction in Scotland any goods or effects whatsoever by any mode of sale at auction, shall, at least three days before he, she, or they do begin any sale by way of auction, deliver or cause to be delivered to the collector of the said duties respectively within whose district such sale is intended to be, a notice in writing, signed by such auctioneer or seller by auction, specifying therein the particular day when such sale is to begin, and the name and surname of the person or persons, with his or their place of residence, whose goods and effects are to be sold;

Auctioneers to give notices of sales or auctions, to collectors of the districts where they reside.

And if any such auctioneer or seller by auction shall presume to sell any such goods and effects by way of auction, without delivering the notice herein-before required to be delivered, every such auctioneer, or person selling by auction, offending therein, shall for such offence forfeit and lose the sum of fifty pounds sterling.

Under a penalty.

23. All rules, regulations, clauses, matters and things contained in Rules and

regulations
not altered,
to remain
in force.

the said recited Acts,¹ so far as the same are applicable, and are not hereby altered or varied, shall be in force in relation to this Act, and shall be construed herewith in all respects as if the same were inserted herein and formed a part thereof.

Recovery of
penalties.

24. All pecuniary penalties and forfeitures imposed by this Act, shall and may be sued for, recovered, and applied, in such manner and form as is directed by the said recited Acts¹ respectively in regard to the pecuniary penalties and forfeitures thereby imposed.

1 & 2 GEORGE IV. CAP. 113.

An Act to continue several Acts for the relief of persons compounding for assessed taxes from an annual assessment for a further term, and to amend the Acts relating to assessments and compositions of assessed taxes.² [10th July 1821.]

Every such
certificate
to be an
authority
to issue
process for
the levy of
issues.

34. And be it further enacted, That from and after the passing of this Act every certificate under the hand of any receiver general or his deputy of any default of any collector or collectors of the assessed taxes, or of the monies arising from compositions under the said recited Acts or this Act, for non-delivery of a schedule as directed by the said Acts or this Act, shall be a sufficient authority to the Barons of the said Court, or any one of them, to cause immediate process to be issued out of and from the office of the King's Remembrancer of the said Court, against the said collector or collectors; upon which writ the sheriff or other officer to whom the said process shall be directed shall levy issues after the rate of one shilling for every twenty shillings of the sums so unpaid or unaccounted for by the said certificate, and shall pay the monies so levied, after deducting the costs, charges, and expenses, to be settled and allowed by the Commissioners for the affairs of taxes, to the receiver general or his deputy; and the said sheriff shall make immediate return of the said process to the Court according to the due course thereof: Provided always, that it shall be lawful for the Commissioners for the affairs of taxes,³ or any two or more of them, after payment of the duties in arrear so certified, to cause such issues, or such part thereof as they shall think reasonable, and whenever they shall be

After pay
ment of
arrears,
Commis-
sioners for
affairs of

¹ See note to s. 13, *ante*.

² The whole of this Act, except ss. 34 & 35, is repealed by 32 & 33 Vict. c. 14, s. 89 & Schedule (E.)

³ Now Commissioners of Inland Revenue.

satisfied that the default so certified was not wilful, to be remitted and paid to the collector or collectors on whom the same was levied, after deducting thereout the costs and charges attending such process and levy, to be settled and allowed by the said Commissioners.

taxes may remit such issues.

35. And be it further enacted, That all the monies arisen from fines, penalties, issues, and forfeitures, or shares thereof, respectively recovered, levied, or received under the said Acts relating to the duties of assessed taxes, or any of them, or under the said recited Acts relating to compositions for the said duties, or which, after the passing of this Act, shall be recovered, levied, or received under the said Acts or this Act, shall be paid by all sheriffs, under-sheriffs, or other the person or persons having received or recovered or who shall receive or recover the same respectively into the hands of the receiver general of the said duties and compositions, or to his deputy, acting for the county, division, city, or place within which such fines, penalties, issues, and forfeitures, or shares thereof respectively, have arisen and have been received or levied, or shall arise and be received or levied, within ten days after they respectively shall receive any order for that purpose under the hands of any two or more of the said Commissioners for the affairs of taxes, or to such other receiver general of the duties of assessed taxes, or compositions for assessed taxes, to be named in such order as the said Commissioners last mentioned shall direct.

Sheriffs and others having in their hands penalties or issues levied under the Assessed Tax Acts, or the Acts for compounding for the same, or who shall receive the same under this Act, to pay the same over to the receiver general.

3 GEORGE IV. CAP. 88.

An Act to amend the laws relating to the land and assessed taxes, and to regulate the appointment of Receivers General in England and Wales.

[29th July 1822.]

1. [*Repealed by 36 & 37 Vict. c. 91, Schedule.*]

2. And be it further enacted, That every person who, after the Fifth day of April One thousand eight hundred and twenty-two, shall be appointed by His Majesty, his heirs or successors, or by the Commissioners of His Majesty's Treasury of the United Kingdom of Great Britain and Ireland for the time being, or any three or more of them, to be receiver general¹ of the said taxes or either or any of them, and any other taxes or sums of money under the care and management of the Commissioners for the affairs of taxes, and every other person

Receivers and other persons to be appointed under this Act to observe the rules following.

¹ See note to Rule 7.

to be appointed by the said Commissioners of His Majesty's Treasury, to do or perform any part of the duty of any such receiver general,¹ and the several officers appointed or to be appointed by the said Commissioners of His Majesty's Treasury, now or for the time being, or any three or more of them, for the survey and inspection of any of the said taxes, and all other persons appointed or to be appointed by the respective Commissioners acting in the execution of the said Acts, in the several counties, divisions, cities, towns, parishes, wards, and places within England or Wales, shall severally and respectively observe and be subject to the rules and regulations set forth in this Act, and the penalties therein contained; which rules and regulations shall be deemed a part of this Act, as if the same had been severally inserted herein under special enactments.

No. I.

Rules² and Regulations touching the office of Receiver General.

Receivers
keeping
daily or
weekly
offices may
appoint
particular
days of
receipt by
collectors.

Seventh.—Whenever any receiver general³ shall be required to keep open daily or weekly (except as before excepted) an office for the receipt of taxes within his district, it shall be lawful for such receiver general, and he is hereby required, to fix the day or days for receiving the same from each collector whose place of residence shall be within ten miles of the said office, according to such course, order, and rotation as shall be approved by the Commissioners for the affairs of taxes,⁴ or any three or more of them, according to which rotation every such collector shall attend to make his payment, so that each such collector may attend four or a less number of days in each quarter of a year, or quarterly, as the Commissioners of the district shall think expedient, and shall certify to the Commissioners for the affairs of taxes,⁴ according to the said course, order, and rotation, of which day or days of payment due notice shall be given to the respective Commissioners acting in the execution of the said Acts and this Act; and where the residence of any collector or collectors within the district of any such receiver general mentioned in this rule shall not be within the distance before mentioned, the receipts of the monies from time to time collected by them shall be held by the deputy of such receiver general,⁵ in the manner prescribed in this Act in regard to other districts.

¹ See note to Rule 7.

² These rules, with the exception of the seventh rule, are repealed by 36 & 37 Vict. c. 91, Schedule.

³ Receivers general discontinued, and inspectors of taxes to be appointed officers for receipt, see 1 & 2 Will. IV., c. 18, ss. 1, 2, *post*.

⁴ Now Commissioners of Inland Revenue.

⁵ Officers for receipt now to execute duties in person, see 1 & 2 Will. IV., c. 18, s. 11.

No. II.

Rules and Regulations respecting the said office, in relation to assessed taxes.

First.—Every receiver general to be appointed as aforesaid, and his deputy or deputies, except as after mentioned, authorized under this Act, shall and is hereby respectively empowered and authorized, at the respective times appointed by the said Acts and this Act for the delivery of schedules of defaulters, to administer an oath to every such collector (or, being a person called a Quaker, a solemn affirmation), that he or they hath or have fully paid all the sums by him or them collected or received of or for the assessed taxes, and hath or have fully accounted for all sums not collected or received, in the schedule or schedules then delivered, and shall true answer make to all such questions as shall be demanded of him; and it shall be lawful for every receiver general, or his deputy or deputies authorized under this Act, at the time of delivering such schedule or schedules, to examine each collector on any matters touching the sums collected and the sums in arrear, and the substance of the answer or answers which any collector shall give on such examination shall in his presence be reduced into writing, and read to him, with liberty to alter and amend the same in any particular; and every such collector shall write or sign his assent to the same, in his own handwriting or sign, and in his usual manner of writing or signing the same.

Receivers
may ex-
amine col-
lectors on
oath.

Second.—Every collector residing within ten miles of an office for the daily or weekly receipt of the said taxes, to be established pursuant to this Act, shall once in every intervening quarter of a year, when required by the receiver general of the district where such office shall be, account with the said receiver general, and on his oath or affirmation be examined by such receiver general, in the manner directed by the preceding rule, unless the accounts of the monies of the said taxes respectively received by such collector shall have been previously examined by the Commissioners of the district, and the amount to be then paid to the receiver general shall have been certified under their hands, and the certificate thereof delivered to the said receiver general, as directed by this Act.

Collectors
to account
quarterly.

Third.—It shall be lawful for every such receiver general, or his authorized deputy as aforesaid, whenever he shall see occasion, to report to the Commissioners acting in the execution of the said Acts and this Act in any matter or thing touching the conduct of any collector or collectors aforesaid; and in every case where there shall be a failure of assessing or charging the duties in any parish, ward, or place, parishes, wards, or places, or of raising or paying the several sums

Receivers
may report
failures, &c.
of collec-
tors.

respectively charged on any person or persons chargeable in such parish, ward, or place, parishes, wards, or places, or in the making out or returning any duplicates of assessments by their clerk, or of doing any other act required by the Acts relating to the said taxes, or by this Act, to be done by such clerk, stating therein the particulars of his complaint against such collector or collectors, or other person or persons acting as aforesaid, and what in his opinion ought to be done therein; and whenever any receiver general or his authorized deputy shall have reported to the Commissioners acting for any parish, city, town, or place, or any ward or other division, any matter or thing which in the opinion of such receiver general or his authorized deputy aforesaid shall require the particular consideration of the said Commissioners, it shall be lawful for them and they are hereby required to summon a meeting within a reasonable time after such report, of which meeting the receiver general or his authorized deputy aforesaid shall have notice, and may and shall attend thereat, and assist in the consideration of the measures necessary and expedient to be taken in the execution of the said Acts and this Act.

No. III.

Rules and Regulations respecting the office of collector of assessed taxes.

Collectors
to produce
assess-
ments to
receivers,
showing
sums col-
lected.

First.—At each quarterly or half-yearly receipt of any receiver general as herein mentioned to be held next after the tenth day of October and the fifth day of April in each year, pursuant to the directions of this Act, all and every the collectors and collector of the assessed taxes, or the monies arising by compositions for assessed taxes, within the jurisdiction of such receiver general, shall bring with him and produce to the receiver general or his deputy the duplicate or duplicates of assessment, showing the respective sums by them or him collected and received duly written off in the said duplicate or duplicates, or instead thereof a certificate signed by two or more of the Commissioners of the district, stating the several sums collected and received, and the sums to be paid to the receiver general or his deputy at the ensuing receipt, together with a full and true account in writing signed by such collectors or collector in their or his usual manner of writing or signing their or his Christian and surnames or name of all sums of money by them or him collected for that year of assessment, and on his oath or solemn affirmation aforesaid true answer make to all such lawful questions as the said receiver general or his deputy shall there demand of them or him touching the assessed taxes; and if any collector of the assessed taxes shall at any such half-yearly receipt neglect or refuse to bring with him and produce such duplicate or duplicates of assessment, showing the respective sums collected or re-

ceived in manner aforesaid, or instead thereof a certificate signed by the Commissioners of the district aforesaid, together with an account in writing signed by such collector in manner before directed, or shall refuse to take the oath or affirmation aforesaid, or to answer any lawful question or questions demanded of him by such receiver general, or deputy authorized as aforesaid, or shall declare, in any answer by him made, any matter or thing which shall be false, every such collector shall forfeit and pay the sum of fifty pounds, to be sued for and recovered as any penalty may be sued for and recovered under the Acts relating to the said taxes or any of them, together with all costs and charges attending the recovery thereof.

Second.—Whenever any sum or sums of the monies collected and received under the authority of the said Acts shall be detained in the hands of any collector or collectors, and shall not be duly accounted for to the receiver general or his deputy at the receipt to be holden next after the same shall have been collected or received by him or them, and whenever any sum or sums of the arrears of taxes and monies so collected or received shall be ordered to be paid by the respective Commissioners of the district acting in the execution of this Act, and shall not be paid on the day so ordered, every such collector shall forfeit and pay the sum of fifty pounds, and a further penalty at the rate of five pounds *per centum per annum* for the whole sum by him detained; and the amount of the said penalties shall be sued for and recovered in the manner hereinbefore directed, with all costs and charges.

Penalties
on collec-
tors not
paying
over
monies.

Third.—If any collector of the said taxes shall from and after the passing of this Act advance or lend to any person or persons any of the monies so by him collected or received, or if any such collector shall pay or apply any monies or any part of the said monies to his own use or purpose, or shall deposit or deliver over the same to any other person or persons, so that the full sums or any part thereof to be raised under the said Acts, according to the tenor and effect thereof, shall be withheld and not be paid to the receiver general at the times on which the same ought to be paid according to this Act, every such collector shall for every such offence forfeit and pay the sum of fifty pounds, with all costs and charges, to be recovered in manner last aforesaid.

Penalty on
collectors
using pub-
lic money.

Fourth.—All schedules of defaulters¹ to be delivered after the passing of this Act by any collector or collectors of the said taxes and composition monies, or any of them, shall be delivered to the several receivers general or their authorized deputies on their receipt, after the tenth day of October and the fifth day of April yearly, and at the time of such collector or collectors attending the receiver general with an affidavit subscribed on the oath or affirmation of the collector or col-

Schedules
of default-
ers to be
delivered
by collec-
tors to
receivers
general.

¹ See 48 Geo. III., c. 141, No. V., 1st rule.

lectors in the manner directed by the said Acts, and which oath or affirmation the said receiver general or their respective authorized deputies are hereby respectively authorized to administer and subscribe; and any collector neglecting to deliver any such schedule, duly verified as aforesaid, to such receiver general or his deputy at the time and on his receipt as aforesaid, shall be subject to the like process as is provided for neglecting to deliver schedules under the said Acts relating to the assessed taxes; and all such schedules respectively shall be delivered by such receiver general or his deputy to the respective Commissioners, to remain in their hands during the same time as is allowed by the said Acts relating to assessed taxes.

Bond given
by collector
to be free
from duty.

Fifth.—Every bond or other security to be given after the passing of this Act by the collector or collectors of the land tax to the respective Commissioners acting in the execution of the Act relating to the said tax shall be free of any stamp duty whatever.

Poundage
to collector.

Sixth.—Every collector shall receive from the receiver general the poundage allowed to him under the said recited Acts, unless the said Commissioners of His Majesty's Treasury shall direct all or any portion of such poundage to be discontinued, and which the said Commissioners are hereby authorized to do from time to time and in such manner as shall appear to them expedient for the better execution of the provisions of this Act.

No. IV.

Rules and Regulations respecting the offices of other persons acting in the execution of the said Acts.

Authorizing the
Commissioners to
call the
collectors
before them
previous to
each re-
ceipt, and
make
orders for
subsequent
payments.

First.—It shall be lawful for the several Commissioners acting in the execution of the said recited Acts and of this Act in their respective divisions, and they are hereby required, whenever they shall have received notice as directed by this Act of any receipt to be holden by the receiver general of the monies collected and received within the limits of the district of the said Commissioners respectively, and on or immediately before the day or days of receipt to be so holden, to call before them the respective collectors appointed for each parish or place, and to examine him or them upon solemn oath or affirmation, and assure themselves of all and every of the sum or sums of money and arrears of the said duties and compositions respectively that shall have been collected or remain to be collected, and which shall be payable to the said receiver general or his deputy, or such other person or persons as shall be authorized to receive the same under this Act, at such ensuing receipt, and to make such order therein for the payment of the same to the receiver general or his deputy, or other person or persons aforesaid, as they shall judge necessary; and the said Commis-

sioners shall thereupon cause to be delivered to every such collector a certificate of the sum to be so paid to the said receiver general or his deputy, or other person or persons aforesaid, together with their order for the payment of such sum or sums as aforesaid, under the hands of the said Commissioners or any two of them, and which certificate shall be delivered by every such collector to the receiver general or his deputy, or other person or persons aforesaid, at the time of his attending to make such payment of the monies by him collected and received; and the said Commissioners shall enter every such certificate and order in a book, to be by them provided for that purpose; and it shall be lawful for the inspector and surveyor acting for the district of the said Commissioners at all convenient times to inspect the said book, and take such extracts therefrom as shall be required by the said Commissioners for the affairs of taxes.

Second.—Whenever the respective Commissioners shall have signed and allowed any assessment of assessed taxes, and the days to be appointed for hearing appeals therefrom shall have elapsed, the clerk to the said Commissioners shall cause to be numbered the pages in each book of assessment, and the sums assessed in each page to be duly cast up; and they shall forthwith, and before the next ensuing receipt for the said taxes, transmit to the receiver general of the district or his deputy the total amount of the sum to be paid to such receiver general by and for each parish, ward, or place in the respective districts, together with the names of the collectors appointed to collect and receive the same.

Books of assessments.

3. And be it further enacted, That if any collector or collectors of the said duties and sums of money aforesaid, or any of them, shall neglect or refuse to pay any sum or sums of money which shall be by him or them received as aforesaid, as in and by the said several Acts or by this Act is directed, and shall detain in his or their hands any money received by him or them, and not pay or account for the same in manner directed by the said Acts or this Act, the Commissioners acting in the execution of the Acts relating to the said duties, or any two or more of them, in their respective districts, are hereby authorized and empowered to imprison the person, and seize and secure the estate as well freehold as copyhold, and all other estate, both real and personal, of such collector or collectors,¹ to him or them belonging, or which shall have descended or come into the hands or possession of his or their heirs, executors, administrators, or assigns, wheresoever the same can be discovered and found;² and the said Commissioners

Commissioners empowered to seize and sell the estates of collectors making default.

¹ For forms of warrant (1) to imprison the person, and seize the estate of a collector making default in payment of duties collected, and (2) to sell a collector's estate seized under the foregoing warrant, see 9 & 10 Vict. c. 56, Schedule. Nos. 70 and 71.

² For forms of warrant (1) to seize the estate of a deceased collector

who shall so seize and secure the estate of any collector or collectors, or any two or more of the Commissioners acting as aforesaid in the same district, shall and are hereby empowered to appoint a time for a meeting of the Commissioners for such division, city, town, or place, and then to cause public notice¹ to be given of the place where such meeting shall be appointed, ten days at least before such meeting; and the Commissioners of such division, city, town, or place, present at such meeting, or the major part of them, in case the accounts of such collector be not duly delivered, or the monies detained by any such collector or collectors be not paid or satisfied, as ought to be done according to the directions of the said Acts or of this Act, shall be and are hereby empowered and required to sell and dispose of all such estates² which shall be, for the cause aforesaid, seized and secured, or any part of them, to satisfy and pay into the hands of the receiver general the sum that shall not be so accounted for, or shall be so detained in the hands of such collector or collectors, their heirs, executors, or administrators respectively, together with the reasonable costs and charges of recovering, raising, and paying the same, which costs and charges shall be ascertained and settled by the said Commissioners, and the overplus (if any) shall be restored to the collector or collectors, or the person or persons entitled thereto.

Commissioners
may convey the
estates so
sold.

4. And be it further enacted, That any two or more of the Commissioners acting for the division in which the estate and effects of such collector or collectors shall be seized and secured as aforesaid shall be and are hereby authorized and required to make conveyance of all such freehold and copyhold estates respectively, and in like manner to assign the leasehold and other personal estate of such collector, and all his right, title, and interest therein at the time of such seizure, or at the time of the death of any collector so dying in default as aforesaid, to the respective purchasers thereof respectively, by deed indented between any two or more of the said Commissioners; and such sales and purchases respectively shall be as effectual and valid, to all intents and purposes, against such collector, his heirs, executors, and administrators, and all persons claiming under such collector, in like manner as the sale of bankrupts' estates of the like nature, under and by virtue of the statute relating to bankrupts, or any of them, may be made by deed³ indented or enrolled, or by deed of assignment,³ according to the several natures of such last-men-

who has made default in payment of duties collected, and (2) to sell a deceased collector's estate seized under the foregoing warrant, see 9 & 10 Vict. c. 56, Schedule, Nos. 72 and 73.

¹ For form of notice, see 9 & 10 Vict. c. 56, Schedule, No. 74.

² See note on preceding page.

³ For form of a deed of conveyance and assignment of a collector's estate seized under this section, see 9 & 10 Vict. c. 56, Schedule, No. 75.

tioned estates: Provided always, that such person or persons to whom any such sale of copyhold lands shall be made shall in like manner as the purchaser of the copyhold estates of bankrupts, before such time as he or they or any of them shall enter or take any profit of the said lands or tenements, agree and compound with the lords of the manors of whom the same shall be holden, for such fines or incomes heretofore hath been most usual and accustomed to be yielded or paid therefor; and that upon every such agreement or composition the said lords for the time being, at the next court to be holden at or for the said manors, shall not only grant to the said vendee or vendees upon request, the same copyhold or customary lands or tenements by copy of court roll of the same manors for such estate or interest as to them shall be so sold, and reserving the ancient rents, customs, and services, but also in the same court admit them tenants of the same copyhold or customary lands, as other copyholders of the same manors have been wont to be admitted, and to receive their fealty, suit, or service, according to the custom of the court of such manor.

5. And be it further enacted, That the several and respective persons who for the time being shall be Commissioners for putting in execution the Acts relating to assessed taxes and to the land tax respectively shall be Commissioners for putting in execution this Act, and the powers herein referred to or contained, in all and every the respective counties, ridings, divisions, shires, and stewartries, cities, boroughs, cinque ports, towns, and places in Great Britain; and the several collectors, surveyors, inspectors, and inspectors general for the time being, appointed or to be appointed to put into execution the said Acts, shall respectively be collectors, surveyors, inspectors, and inspectors general to put in execution this Act within the limits of their respective divisions, districts, and places to which they are or shall be appointed; and the said Commissioners and others before mentioned are hereby empowered and required to do and perform all things necessary for putting this Act in execution in the like and in as full and ample a manner as they or any of them are or is authorized to put in execution the said Acts; and all and every the powers and authorities, methods, rules, directions, penalties, forfeitures, clauses, matters, and things contained in any of the said Acts (except where such provisions are varied, or other provisions are substituted by this Act), shall, in collecting, levying, and accounting for the said duties and monies respectively, be severally and respectively duly observed, practised, and put in execution throughout Great Britain, in relation to all and every the duties and monies aforesaid, as fully and effectually to all intents and purposes as if the same powers, authorities, methods, rules, directions, penalties, forfeitures, clauses, matters, and things were particularly repeated and re-enacted in the body of this Act, and applied to all and

Commissioners of assessed taxes and land tax to be Commissioners to execute the Act

every such duties and monies aforesaid, as part of the provisions of this Act.

6—11. [*s. 6 relates to the appointment of clerk to the land tax, and s. 7 to the end of Act is repealed by 36 & 37 Vict. c. 91, Schedule.*]

1 & 2 WILLIAM IV. CAP. 18.

An Act for transferring the duties of receivers general of the land and assessed taxes to persons executing the offices of inspectors of taxes, and for making other provisions for the receipt and remittance of the said taxes.
[6th September 1831.]

1. [*The receivers general to be discontinued from the 10th October 1831, except in certain cases.*¹]

Appoint-
ment of
inspectors
of taxes to
be officers
for receipt
for country
districts.

2. And be it further enacted, That in lieu and in the place of the receivers general to be discontinued under this Act, it shall and may be lawful to and for the said Commissioners of His Majesty's Treasury for the time being to nominate and appoint from time to time such of the persons for the time being appointed to execute the offices and duties of inspectors of taxes to be officers or persons for the receipt of the land tax, and of monies payable for the sale and redemption thereof, and the respective rates and duties of assessed taxes under the management of the Commissioners for the affairs of taxes, within and for such counties, districts, and circuits of receipt as the said Commissioners of the Treasury shall from time to time authorize or direct;

Salary not
to exceed
on an ave-
rage 100l.
per annum,
and 100l.
for a clerk.

And it shall also be lawful for the said last-named Commissioners to grant annual allowances to such receiving inspectors as a remuneration for executing and performing the additional duties imposed on them by this Act, and for the expense of a clerk, not exceeding on an average the sum of one hundred pounds for such remuneration, and a like average sum of one hundred pounds for such clerk.

3—5. [*These sections relate to the receiver general of the London district of receipt, and are virtually repealed by the subsequent enactment 5 and 6 Will. IV. c. 20, s. 6.*]

Two of the
Commis-
sioners for
taxes may
endorse re-
mittances
by bills,
and do any
other acts

6. And be it further enacted, That all bills or securities drawn for or on account of the taxes, rates, and duties aforesaid, or any of them, payable to the order of the Commissioners for the affairs of taxes, and remitted either to the said Commissioners or to their office, or to the said receiver general for the London district, shall and may be endorsed

¹ These cases no longer exist.

by any two of such Commissioners; and all other acts, matters, and things whatsoever by this Act, or by any Act in force relating to the said taxes, rates, and duties, or any of them, which the Commissioners for the affairs of taxes are authorized or required to do, execute, or perform, shall and may be done, executed, and performed by any two of such Commissioners, any Act or Acts of Parliament, law, usage, or custom to the contrary thereof notwithstanding.

7. And be it further enacted, That every inspector to be appointed for the receipt of the taxes and monies under this Act, and every receiver to be retained or continued under this Act, shall attend at such places, and observe such route in proceeding from place to place for the receipt of the taxes, rates, and duties aforesaid from the several collectors of the parishes, wards, or places within the district assigned to such officers respectively, and at such times and from time to time, as shall be directed and approved by the said Commissioners for the affairs of taxes: Provided always, that the allowance for travelling and incidental expenses of every such officer in attending his receipt shall not in any case exceed the respective rates allowed to a receiver general under the authority of an Act passed in the third year of the reign of His late Majesty King George the Fourth, intituled *An Act to amend the laws relating to the land and assessed taxes, and to regulate the appointment of receivers general in England and Wales*.

8. And be it further enacted, That it shall be lawful for the said Commissioners for the affairs of taxes to make arrangements with any person or persons to receive from any receiving inspectors, or any receivers to be continued as aforesaid, the taxes, rates, and duties aforesaid to be from time to time collected by and paid to any such officer or his deputy duly authorized in the manner directed and allowed by this Act, and to remit and pay, or cause to be remitted and paid, the several sums by such person or persons to be received into the receipt of His Majesty's Exchequer at Westminster, or into the Bank of England, or to the receiver general of the London district, or to the Commissioners for the affairs of taxes for the time being respectively, in such manner, at such time and times, and upon such terms and conditions as shall from time to time be settled and allowed by the said Commissioners, under the directions of the said Commissioners of His Majesty's Treasury; and also to arrange with the same or any other persons to receive from any collector or collectors of the taxes, rates, and duties aforesaid, all such taxes as shall remain in the hands of any such collector or collectors, or as shall be collected by him or them within the intervals of the circuits of receipt of the said officers respectively; and the names and places of receipt of the person or persons with whom such arrangement shall be made as last aforesaid shall be sent to the clerks to the said Commissioners for their respective districts; and such

required of
the said
Commis-
sioners.

Receiving
inspectors
to make
circuits for
receipt
from
collectors

Travelling
expenses
not to ex-
ceed those
now
allowed.

8 G. 4. c. 88.

Providing
for remit-
ters.

Commissioners shall from time to time examine such collectors touching their collections, and make such order or orders for the payment of the monies by them respectively collected and received as are directed and enjoined by the Acts now in force relating to the respective rates and duties aforesaid.

9. [*Bonds, &c., of the present receivers and remitters to remain in force for completing their accounts.*]

Receiving officers and remitters to give security.

10. And be it further enacted, That every officer and person for receipt under this Act, and every receiver to be appointed, retained, or continued under this Act, and every person with whom any arrangement may be made to remit the said taxes, rates, and duties as hereinbefore provided, shall, if required by the Commissioners for the affairs of taxes, under the authority of the said Commissioners of His Majesty's Treasury, give and enter into a bond or bonds to His Majesty, his heirs and successors, either with or without sureties, as shall be directed by the said Commissioners of taxes, under the authority aforesaid, and in such penalty and with such condition as to the said last-mentioned Commissioners shall appear necessary, or shall enter into or give such other securities as may from time to time appear to such Commissioners right and proper for the due protection of the revenue; and all bonds so to be taken to His Majesty under this Act from officers or persons for the receipt of the taxes and monies aforesaid, and also from receivers or remitters respectively, and their respective sureties, shall be of the same force and effect, and they shall be respectively accountable and answerable, as if such bonds were taken from receivers general and remitters under the authorities of the Acts in force:

Bonds, &c., to be free of stamp duty and of fees.

Provided always, that all bonds, contracts, agreements, bills, securities, and receipts whatsoever to be entered into with or given by any officer for receipt, or by any receiver to be appointed, retained, or continued under this Act, or with or by any person or persons who shall undertake to remit the said rates and duties as aforesaid, and their respective sureties, shall be free from all stamp duty whatever; and no receiving inspector, and no receiver or remitter to be appointed, retained, or continued under this Act, shall in any case be liable to or charged with any fee or gratuity on his commission, warrant, or other instrument to be obtained or had, either on his first appointment, or any renewed or succeeding appointment to the said office, nor to any fee or gratuity for any matter or thing incident to the execution of his office, or for auditing or passing his accounts, either in His Majesty's Treasury, the office for taxes, or any office of the Court or receipt of the Exchequer.

Officer for receipt to execute duties in person.

11. And be it further enacted, That every officer for receipt to be appointed under this Act shall execute the duties of his office in person, without any deputy, except in cases of illness, or other temporary and sufficient cause, in which the same may be allowed to a receiver general under the provisions of the laws now in force.

12. And be it further enacted, That all and every the powers, provisions, rules, directions, clauses, liabilities, matters, and things contained in and imposed by any Act or Acts now in force relating to the land tax and to the sale and redemption thereof, and the rates and duties of assessed taxes, or to the office of a receiver general answerable in the receipt of the Exchequer, or which by law any receiver general is authorized, empowered, or required to do, execute, follow, and perform, shall, so far as the same are not altered or varied by this Act, continue to be in full force, and be observed, followed, practised, applied, and put in execution by and against the several officers or persons appointed, retained, or continued for the receipt of the said taxes under this Act, to all intents as if such officers respectively were appointed receivers general in the execution of the said Acts or of this Act, and as if the same powers, provisions, matters, and things were severally repeated and re-enacted by this Act, and all inspectors so to be appointed officers for receipt as aforesaid shall also execute and perform the duties relating to the office of an inspector of taxes in all respects as if he had not been appointed an officer of receipt as aforesaid;

Officers for receipt under this Act to perform all the duties of receivers general, &c.

And all provisions, powers, clauses, rules, directions, penalties, matters, and things contained in any such former Act or Acts shall be applied to this Act, and be observed, followed, practised, and put in execution (where not repugnant hereto) as fully and effectually and to all intents and purposes whatsoever as if this Act had not been passed.

Provisions of former Acts to be in force and followed, except as herein varied.

4 & 5 WILLIAM IV. CAP. 60.

An Act to amend the laws relating to the land and assessed taxes, and to consolidate the Boards of Stamps and Taxes. [18th August 1834.]

Whereas, for the more convenient execution of the Acts relating to the land tax, it is expedient to authorize the Commissioners acting in the execution of the said Acts for any county, shire, or riding, to alter the jurisdiction of any parishes, tithings, townships, hamlets, or places, by transferring any one or more thereof from one division to another of the same county, or by creating thereof any new division or divisions for the purposes of the said Act, as occasion shall require: Be it therefore enacted that,—

It shall and may be lawful for the said Commissioners, at a general meeting or meetings for any county, riding, or shire, if and as they shall see fit (subject as herein provided), to transfer the jurisdiction of any of the parishes, townships, hamlets, tithings, or places in any county from the division or divisions to which the same respectively now

Commissioners empowered to transfer jurisdictions from one hun-

dred or
division to
another, or
to create
new divi-
sions.

belong, together with the quotas payable by them respectively at the time of such transfer, to any adjoining or other division or divisions of the same county, or to any new division or divisions, which new division or divisions it shall be lawful for the said Commissioners and they are hereby expressly authorized and empowered to create in any such county, provided every such alteration or creation of divisions respectively shall be certified in writing under the hands of the majority of the Commissioners present at such general meeting to His Majesty's Commissioners of Stamps and Taxes,¹ and provided the same shall be approved of by the Commissioners of His Majesty's Treasury for the time being;

And such approbation, together with the quotas to be assessed and levied on the parishes, townships, tithings, hamlets, or places so as aforesaid transferred, shall be certified to the Commissioners of the respective divisions under the hands of the Commissioners of Stamps and Taxes,¹ or any two or more of them, but not otherwise;

And the Commissioners whose respective divisions shall be extended or created in manner aforesaid shall have full jurisdiction and control in, over, and throughout the several parishes, townships, tithings, hamlets, or places so as aforesaid transferred, and shall and may execute all the powers and provisions of the Acts relating to the land tax, and of the Acts relating to the duties of assessed taxes, in assessing, charging, raising, and enforcing payment of the said taxes respectively in and throughout the same; and the parishes, townships, tithings, hamlets, or places so as aforesaid respectively transferred shall be considered as forming part of the division to which they shall be or shall have been transferred, for all the purposes of the Acts relating to the land tax and the assessed taxes respectively, anything in any former statute contained to the contrary thereof notwithstanding; and all the alterations herein provided for, which may have been made at any time previous to the passing of this Act, shall be as valid, lawful, and effectual, and be acted on in all respects, as if the same had taken place after the passing of this Act, and in pursuance hereof;

Provided.

Provided nevertheless, that nothing herein contained shall be construed to authorize the alterations of the limits or jurisdiction of any of the cities, boroughs, cinque ports, towns, and places respectively in Great Britain for which separate and distinct quotas of land tax are provided by and enumerated in the Acts now in force relating to the land tax.

8. *[The Boards of Commissioners of Stamps and Commissioners for the affairs of Taxes to be one consolidated Board of Commissioners of Stamps and Taxes.]*

¹ Now Inland Revenue.

9. [*Powers and authorities vested in the Commissioners of Stamps and Commissioners for the affairs of Taxes respectively to be exercised by the Commissioners of Stamps and Taxes.*]

10. [*All commissions and appointments of officers under the Commissioners of Stamps and the Commissioners for the affairs of Taxes to remain in force.*]

11. [*Bonds and securities to remain in force, and to extend to the duties under the care of the Commissioners of Stamps and Taxes.*]

And wheresoever in any such bonds or securities as aforesaid, or in the conditions thereof respectively, or in any Act or Acts now in force, mention is made of the Commissioners of Stamps or of the Commissioners for the affairs of Taxes, or of any receiver or other officer of the duties or revenues under the care or management of the said Commissioners respectively, the same, with reference to any act, matter, or thing to be done or performed after the passing of this Act, shall be deemed and construed to apply to and to mean the Commissioners of Stamps and Taxes, or the receiver or other officer of the duties or revenues under the care or management of such last-mentioned Commissioners, as the case may be or require.

12. And whereas it would tend to reduce the expense of receiving and remitting the public revenue arising from the land and assessed taxes if the several persons who act as the distributors of stamps, or some of them, were also appointed to receive the said taxes, and it is therefore expedient to authorize the appointment of the said distributors of stamps to be also the receivers of the said taxes: Be it therefore enacted that—

Commissioners of the Treasury may appoint distributors of stamps to be also receivers of the land and assessed taxes.

From and after the passing of this Act, it shall be lawful for the Commissioners of His Majesty's Treasury for the time being, or any three or more of them, to nominate and appoint, from time to time, such of the persons for the time being appointed to execute the office of a distributor of stamps in England¹ as the said Commissioners shall think proper to be officers or persons for the receipt of the land tax and of monies payable for the sale and redemption thereof, and the respective rates and duties of assessed taxes under the management of the Commissioners for the affairs of taxes, within and for such counties, districts, and circuits of receipt as the said Commissioners of the Treasury shall from time to time authorize and direct; and it shall also be lawful for the said Commissioners of the Treasury to grant to the distributors of stamps appointed receivers as aforesaid such additional allowances by way of remuneration for executing and performing the additional duties imposed on them under this Act, and for the expense of a clerk, as the said Commissioners shall deem to be necessary.

¹ As to Scotland, see 5 & 6 Will. IV., c. 64, s. 10.

Receivers
appointed
under this
Act to give
security.

13. And be it enacted, That every such distributor appointed a receiver under the authority of this Act shall, if required by the Commissioners of stamps and taxes, under the authority of the said Commissioners of His Majesty's Treasury, give and enter into a bond or bonds to His Majesty, his heirs and successors, either with or without sureties, as shall be directed by the said Commissioners of stamps and taxes under the authority aforesaid, and in such penalty and with such condition as to the said last-mentioned Commissioners shall appear necessary, or shall enter into or give such other security or securities as may from time to time appear to such Commissioners right and proper for the due protection of the revenue; and all bonds so to be taken to His Majesty under this Act from such receivers respectively and their respective sureties shall be of the same force and effect, and such receivers and their sureties shall be respectively accountable and answerable, in the same manner as if such bonds were taken from receivers of taxes under the authority of any former Act or Acts in force.

Powers and
provisions
of former
Acts to be
applied to
and executed
by the re-
ceivers
appointed
under this
Act.

14. And be it enacted, That all and every the powers, provisions, rules, regulations, and directions, penalties, liabilities, matters, and things contained in and imposed by any Act or Acts now in force relating to the land tax and to the sale and redemption thereof, and the rates and duties of assessed taxes, or to the office of a receiver general, receiving inspector, or other receiver answerable in the receipt of the Exchequer, or which by law any receiver general, receiving inspector, or other receiver is authorized, empowered, or required to do, execute, follow, and perform, shall continue to be in full force, and be observed, followed, practised, applied, and put in execution by and against the several officers or persons appointed for the receipt of the said taxes under this Act, to all intents as if such officers or persons respectively were appointed receivers general, receiving inspectors, or other receivers under or in pursuance of any former Act or Acts relating to the said duties, and as if the same powers, provisions, matters, and things were severally repeated and re-enacted by this Act.

Bonds,
commissions,
&c.,
under this
Act to be
free from
stamp duty
and fees.

15. And be it enacted, That all bonds, bills, securities, and receipts whatsoever to be entered into with or given by the receivers to be appointed under the provisions of this Act, and their respective sureties, with relation to the said duties of land and assessed taxes respectively, shall be free from all stamp duty whatever, and no distributor of stamps appointed a receiver under this Act as aforesaid shall in any case be liable to or charged with any stamp duty, fee, or gratuity on his commission, warrant, or other instrument to be obtained or had either on his first appointment or any renewed or succeeding appointment to be such receiver as aforesaid under this Act, nor to any fee or gratuity for any matter or thing incident to the execution of his office, or for auditing or passing his accounts, either in His Majesty's Treasury,

the office for taxes, or any office of the Court or receipt of the Exchequer.

5 & 6 WILLIAM IV. CAP. 20.

An Act to consolidate certain offices in the collection of the revenues of stamps and taxes, and to amend the laws relating thereto.

[30th July 1835.]

1. [*Offices of Receiver General of stamp duties and Receiver General of land and assessed taxes consolidated into one office.*¹]

2. [*Offices of Accountant and Comptroller General of stamp duties and Comptroller of land and assessed taxes consolidated into one office.*]

3. [*Persons appointed respectively Receiver General of stamps and taxes and Accountant and Comptroller General of stamps and taxes to hold their respective offices during pleasure.*²]

4. [*Powers and authorities given by former Acts to vest in the Receiver General of stamps and taxes and the Accountant and Comptroller General of stamps and taxes respectively.*]

5. And be it enacted, That all stamp duties and all monies from time to time collected or received for the land tax, or payable for the sale and redemption thereof, and all the rates and duties of assessed taxes, and all compositions for assessed taxes, and all other duties and sums of money whatsoever, now or at any time hereafter under the care or management of the Commissioners of stamps and taxes, and which shall be collected or received in any part of Great Britain, shall from time to time be paid or remitted by the several distributors of stamps and receiving inspectors of taxes, and other receivers of the said duties and monies respectively, or by the several remitters thereof, to the said last-mentioned Commissioners, or to the said Receiver General of stamps and taxes, at such times, in such manner, and under such rules and regulations as the said Commissioners of stamps and taxes shall from time to time direct or appoint;

All monies arising from stamp duties and from the land and assessed taxes to be paid or remitted to the Commissioners or the Receiver General of stamps and taxes.

And all monies, drafts, bills, notes, or other orders or securities for the payment of money which shall from time to time be received by the said Receiver General for or on account of any of the duties, rates, and taxes aforesaid, or any of them, or otherwise, for the use of His Majesty, (except only so much thereof as the said Receiver General shall

Monies, &c., received by the Receiver General of stamps and

¹ Since the consolidation of the Boards of Excise and Stamps and Taxes, 'Receiver General of Inland Revenue;' see 12 Vict. c. 1, s. 6, *ante*, p. 231.

² See 12 Vict. c. 1, ss. 6 & 7.

taxes to be paid by him into the Bank of England to the credit of the Exchequer.

Office of Receiver] General of 'the London district' abolished; and collectors of that district of receipt to make their payments to the Receiver General of stamps and taxes at the head office.

Commissioners of the Treasury may annex any part of the London district of receipt to any adjoining district.

be authorized by the Commissioners of stamps and taxes, under the sanction of the Commissioners of His Majesty's Treasury, to retain for the public service,) shall be paid by the said Receiver General into the Bank of England, and shall be transferred to the credit of His Majesty's Exchequer, in such manner, at such times, and under such rules and regulations as the Commissioners of stamps and taxes, under the authority of the said Commissioners of His Majesty's Treasury, shall from time to time direct or appoint; anything in any former Act or Acts to the contrary thereof in any wise notwithstanding.

6. And be it enacted, That from and after the commencement of this Act the office of receiver general of the land and assessed taxes for the district or circuit of receipt called 'The London Receipt'¹ shall cease and be abolished; and the several collectors of the land and assessed taxes within the said district or circuit shall, with the privity and under the superintendence and direction of the inspector of taxes for the metropolitan district, or such other person as the Commissioners of His Majesty's Treasury for the time being may nominate or appoint for that purpose, pay all the duties and sums of money from time to time collected or received by them respectively to the said Receiver General of stamps and taxes at the head office, or at such place or places as the Commissioners of stamps and taxes shall from time to time appoint, and under and subject to such rules and regulations as may be from time to time directed or appointed by the said last-mentioned Commissioners in that behalf; and every such collector is hereby strictly enjoined and required, under the penalty imposed on collectors for neglect of duty by the several Acts in force, to attend at the said head office, or at such other place or places as shall be appointed in manner aforesaid, and to make his payments to the said Receiver General of stamps and taxes accordingly;

Provided always, that it shall be lawful for the Commissioners of His Majesty's Treasury, if they shall think fit, to annex any part or parts of the said district or circuit of receipt called 'The London Receipt'² to any adjoining district or districts of receipt, as to the said last-mentioned Commissioners may appear to be necessary or expedient; and from thenceforth the collector or collectors of the part or parts so annexed to any adjoining district or districts as aforesaid shall pay the duties and sums of money collected or received by him or them to the receiving inspector

¹ See 1 & 2 Will. IV., c. 18, s. 3.

² 'The London receipt,' which under the 1 & 2 Will. IV., c. 18, s. 3, comprised 'the city of London, the city and liberty of Westminster, the county of Middlesex, and such parts of the respective counties of Surrey, Essex, and Kent as the Commissioners of the Treasury should from time to time direct,' has been split into fragments, and apportioned between the different adjoining districts of receipt.

or other receiver for the time being appointed to such adjoining district or districts.

7. And be it enacted, That the inspector of taxes for the metropolitan district for the time being, or such other person as shall be nominated or appointed as aforesaid for the purpose of superintending and directing the payment of the taxes to the Receiver General of stamp and taxes by the several collectors of the said district or circuit called 'The London Receipt,' shall have, use, and exercise all such powers and authorities, and perform all such duties (save and except the actual receipt of money), within or for the said district or circuit of receipt, with relation to the taxes arising or collected within the same as are now given to or vested in or performed by the several receiving inspectors of taxes within or for their respective districts by or under any Act or Acts in force at the time of the passing of this Act; and the certificate of the said inspector of taxes for the metropolitan district, or of such other person as aforesaid, to the Barons of the Court of Exchequer, of any failure, neglect, or omission in the assessing, charging, raising, or accounting for any of the said taxes within the said district, or of any schedule of defaulters in the payment thereof, shall be as valid and have the same force and effect as any similar certificate heretofore made by any receiver general, or now made by any receiving inspector within their respective districts, under or in pursuance of the several statutes in that behalf.

Inspector of taxes for the metropolitan district to have the same powers within the London district of receipt as the receiving inspectors within their districts.

8. And be it enacted, That the said Receiver General of stamps and taxes shall keep accounts of all monies which shall be received by him, arising from stamp duties, and from the land tax, and the sale and redemption thereof, and also from the duties of assessed taxes, or compositions for assessed taxes, and of all other monies whatsoever which he shall receive for the use of His Majesty, his heirs or successors, and shall annually render such accounts to the Commissioners for auditing the public accounts; and every such account shall be made up to the fifth day of January in every year, or to such other period in every year as the Commissioners of His Majesty's Treasury shall appoint; and every such account shall be delivered to the said Commissioners for auditing the public accounts within such time as the Commissioners of the Treasury shall limit or appoint in that behalf.

Receiver General annually to render accounts of monies received to the Commissioners for auditing the public accounts.

9. And be it enacted, That the said Accountant and Comptroller General of stamps and taxes shall annually pass before the Commissioners for auditing the public accounts a general account of all the several duties, revenues, and monies which now are or from time to time may be under the care or management of the Commissioners of stamps and taxes; and every such general account as aforesaid shall be made up to the fifth day of January in every year, or to such other period in every year as the Commissioners of His Majesty's Treasury

Accountant and Comptroller General to pass an account annually before the Commissioners for auditing the public accounts.

shall direct, and shall be delivered by the said Accountant and Comptroller General to the said Commissioners for auditing the public accounts within such time as shall be limited by the said Commissioners of His Majesty's Treasury for that purpose.

Receiving inspectors or other receivers of taxes to render their accounts to the Commissioners of stamps and taxes.

10. And be it enacted, That from and after the commencement of this Act the several receiving inspectors or other receivers of the land and assessed taxes in any part of Great Britain shall severally render their respective accounts to the Commissioners of stamps and taxes, under such orders, rules, and regulations as the said Commissioners shall make and appoint in that behalf; and all such accounts shall be examined, audited, and comptrolled by the Accountant and Comptroller General of stamps and taxes, and shall be deposited and remain in the head office of the said Commissioners;

So much of any Act as requires the accounts of receivers to be passed before the auditors of the land revenue in England or the auditor of the Exchequer in Scotland, or to be declared or sworn before a Baron of the Exchequer, or to be enrolled, repealed. Proviso.

And so much and such part and parts of any Act or Acts now in force as require the accounts of the said receiving inspectors or other receivers of the land and assessed taxes in England to be rendered to the auditor or auditors of the land revenue or the Commissioners for auditing the public accounts, or to be passed or made up for declaration in the office of the said auditor or auditors or of the said last-mentioned Commissioners, or to be declared before a Baron of His Majesty's Court of Exchequer, or to be transmitted to or enrolled in the office of His Majesty's Remembrancer of the said Court, and also so much and such part and parts of any Act or Acts in force as require the accounts of the said receivers in Scotland to be taken and made up by the auditor of the Court of Exchequer in Scotland, or to be sworn, allowed, or declared before the said last-mentioned Court, or before the Chief or other Baron of the said Court, or to be examined, entered, or enrolled in any of the offices of the said Court, shall be and the same are hereby severally repealed:

Provided always, that the accounts of the Receiver General of stamps and taxes shall be enrolled in the office of His Majesty's Remembrancer of the Court of Exchequer in England in like manner as the accounts of the Receiver General of stamp duties have been hitherto enrolled in the said office.

In cases where any county, &c., or person may be returned insuper for arrear of land or assessed taxes, the Commissioners of stamps and taxes may

11. And be it enacted, That so much of any Act or Acts as prohibits the setting insuper or charging any county, division, parish, ward, or place, or any person or persons, unless the account of the receiver shall be declared and passed in the Exchequer within two years after the end of the year for which the rates or duties shall be payable, shall be and the same is hereby repealed; and that in any case in which by any Act or Acts now in force the receiver general, receiving inspector, or other receiver of the land or assessed taxes in England is directed or authorized to set insuper or charge any county, division, parish, ward, or place, or any person or persons, for any sum or sums of money in

arrear or unpaid, it shall be lawful for the Commissioners of stamps and taxes, from time to time whenever they shall deem it expedient for the public service so to do, and although the period so limited by any such Act or Acts as aforesaid may have expired, to transmit to His Majesty's Remembrancer of the Court of Exchequer a certificate¹ of all or any such sum or sums which may be now in arrear or which at any time hereafter may become in arrear and be unpaid; and every such certificate shall be signed by two or more of the said Commissioners, and shall contain the name or names of every or any such county, division, parish, ward, or place, and of such person or persons as aforesaid, and the total amount of the sum or sums in arrear or unpaid, and with which such county, division, parish, ward, or place, or such person or persons, is or are chargeable, and shall specify whether the same shall be due or owing in respect of the land tax or of the assessed taxes, and, where there shall be arrears of both the said duties, distinguishing the amount due or owing in respect of each; and the said Remembrancer, upon the receipt of any such certificate, shall cause the same to be enrolled in his office, and such enrolment shall be and be deemed a record in his office as valid and effectual to authorize the issuing of any process or processes in law against the county, division, parish, ward, or place, and the person or persons, so rendered chargeable, and to and for all other intents, constructions, and purposes whatsoever, as if such county, division, parish, ward, or place, or person or persons, had been actually returned insuper in any declared account duly enrolled as of record in the office of the said Remembrancer.

12. Provided always, and be it enacted, That nothing in this Act contained shall extend or be construed to extend to release, discharge, invalidate, or affect any bond or security heretofore entered into or given to His Majesty, or to the Commissioners of stamps, or the Commissioners for the affairs of taxes, or the Commissioners of stamps and taxes, or to any officer or person in their respective employ, by any person or persons whatsoever, either as principal or surety, for securing the due accounting for or payment of any duties or monies under the care or management of any such Commissioners as aforesaid, or for the good conduct of any officer, clerk, or other person, or for any other purpose whatsoever relating to the said duties or monies, or any of them respectively, and that wheresoever, in any such bond or security as aforesaid, or in the condition thereof respectively, or in any Act or Acts now in force, mention is made of the Receiver General of stamp duties or of the Receiver General of land and assessed taxes for the London district, the same, with reference to any act, matter, or thing to be done or performed after the commencement of this Act, shall be deemed

transmit a certificate thereof to the King's Remembrancer, which shall be enrolled in his office, and be the ground for process.

Bonds and securities not to be invalidated or affected by this Act.

¹ For form of certificate, see 9 & 10 Vict. c. 50, Schedule, No. 64.

and construed to apply to and to mean the Receiver General of stamps and taxes; and that wheresoever in any such bond or security or condition as aforesaid, or in any Act or Acts now in force, mention is made of the Accountant and Comptroller General of stamp duties or the Comptroller of Accounts of land and assessed taxes, the same, with reference to any such act, matter, or thing as aforesaid, shall be deemed and construed to apply to and to mean the Accountant and Comptroller General of stamps and taxes.

48 G. 8 c. 99. 13. And whereas by an Act passed in the forty-third year of the reign of King George the Third, intituled *An Act for consolidating certain of the provisions contained in any Act or Acts relating to the duties under the management of the Commissioners for the affairs of taxes, and for amending the same*, it is enacted,¹ that the Commissioners of taxes shall make out their schedules containing the sums discharged from assessment for any cause specially allowed by law, and the sums with which each and every defaulter ought to be charged, and the sums which shall not have been collected by occasion of the collector's neglect, and which ought to be re-assessed on the parish, ward, or place, and shall cause the said several particulars to be inserted in a schedule fairly written on parchment under the hands and seals of such Commissioners or any two or more of them, containing the names and surnames of the said collectors, and the same to be delivered to the Receiver General, to be returned by such Receiver General into His Majesty's Court of Exchequer, whereupon every person so making default of payment, and each parish, ward, or place so in default, may be charged by process of Court according to the course thereof in that behalf:

And whereas it is expedient that such schedules as aforesaid should be deposited and remain with the said Commissioners of stamps and taxes at their head office:

Parchment
schedules
of default-
ers to be
deposited
with the
Commis-
sioners of
stamps and
taxes.

Be it therefore enacted, That all such schedules as aforesaid which shall be made out at any time after the commencement of this Act shall be delivered over or transmitted by the Receiver General, receiving inspector, or other receiver to whom the same shall have been delivered, to the Commissioners of stamps and taxes, and shall be deposited and remain in the head office of the said last-mentioned Commissioners;

And the production of any schedule so deposited and purporting to contain the name or names of any such defaulter or defaulters as aforesaid shall be conclusive evidence against any person named therein as making default of payment, and against every parish, ward, or place named therein as in default, of the sum or sums mentioned in any such schedule being due and owing and in arrear and unpaid to His Majesty,

¹ See s. 45.

his heirs and successors, unless payment thereof shall be proved; and every such sum shall be recoverable from the person and persons making default of payment thereof as a debt upon record to the King's Majesty, his heirs and successors, with full costs of suit, and all charges attending the same.

14. And be it enacted, That so much and such part and parts of any Act or Acts in force as require the Commissioners for the affairs of taxes to transmit to the King's Remembrancer in England the parchment duplicates of assessments of the land tax or assessed taxes, shall be and the same are hereby repealed: ¹ Provided always, that such duplicates shall continue to be furnished and transmitted to the Commissioners of stamps and taxes in the manner directed and required by the laws in force, and the same shall remain deposited in the head office of the said Commissioners.

Parchment duplicates of assessments not to be transmitted to the King's Remembrancer.

15 And be it enacted, That if any person, not being duly appointed for that purpose, or legally authorized in that behalf, shall knowingly or wilfully take or receive from any collector of the land tax or collector of the duties of assessed taxes any sum or sums of money arising from any of the said taxes or duties collected or received by such collector, the person so taking or receiving such sum or sums of money shall forfeit double the amount of the sum or sums so taken or received, to be recovered, for the use of His Majesty, his heirs or successors, with full costs of suit, in His Majesty's Court of Exchequer, and to be applied in the same manner as any other penalty so recovered may be applied under the authority of any of the Acts relating to the said duties.

Penalty on persons unlawfully receiving public monies from collectors of taxes.

16. And whereas by the last-recited Act where any person shall quit his or her place of residence and remove to any other parish or place without first discharging or paying the duties charged upon him or her, the Commissioners acting within the parish or place where such duties are charged upon and unpaid by the person removing as aforesaid are directed to sign and cause to be transmitted a certificate thereof to the Commissioners acting within the parish or place where the person making such default or payment shall happen to reside, which Commissioners, or any two or more of them, are thereby directed and empowered to raise and levy the said duties charged upon the party removed as aforesaid: And whereas it frequently happens that no sufficient distress can be found within the district or division of the said last-mentioned Commissioners whereby the said duties may be levied, and it is expedient to provide a further remedy for the recovery of the said duties in such cases: Be it therefore enacted, that—

Commissioners of the district to which any person shall remove without paying the duties assessed, to commit such person to prison in default of sufficient distress.

Where, upon the transmission of any such certificate as aforesaid, no

¹ See 43 Geo. III., c. 99, s. 46.

sufficient distress can be found within the district or division of the Commissioners acting for the parish or place within which the person removed shall happen to reside whereby the said duties may be levied, then and in every such case any two or more of such last-mentioned Commissioners are hereby authorized and required, by warrant¹ under their hands and seals, to commit the person so making default of payment as aforesaid to the common gaol, there to be kept without bail or mainprise until payment shall be made of the said duties and of all reasonable costs and expenses.

Defaulters committed to prison to be liable to the payment of the expenses of their commitment.

17. And be it enacted, That in any case where, under or by virtue of any Act or Acts in force relating to the duties of assessed taxes, or by or under this Act, the Commissioners of taxes are authorized to commit any person to prison in default of payment of any of the said duties, it shall be lawful for the said Commissioners by their warrant of commitment to direct that any such person shall be detained and kept in prison until payment shall be made as well of the said duties as of such further sum as the said Commissioners shall adjudge to be reasonable for the costs and expenses of apprehending such person and of conveying him or her to prison; and every such person shall be detained and kept in prison according to the tenor and effect of such warrant.

Commissioners of taxes, by the direction of the Treasury or the Commissioners of stamps and taxes, may release prisoners committed for non-payment of duties or penalties.

18. And be it enacted, That where, under or by virtue of any Act or Acts in force, any person hath been or shall be committed to prison by or under any warrant of the Commissioners of taxes acting within or for any district or division, for or by reason of his or her neglect or omission to pay any duties which may have been assessed or charged upon him or her, or any penalty incurred by him or her under any Act or Acts in force relating to the land or assessed taxes, and he or she is or shall be detained in custody solely under the authority of any such warrant as aforesaid, it shall be lawful for the same Commissioners, or for any two or more of the Commissioners acting within or for the same district or division, and they are hereby fully authorized and required, by the request or by the direction of the Commissioners of His Majesty's Treasury or the Commissioners of stamps and taxes² for the time being, signified in writing signed by the secretary or one of the secretaries of the said respective Commissioners last mentioned, to issue their warrant to the gaoler or keeper of any gaol or prison in which any such person may be detained, for the liberation of such prisoner; and upon the receipt of such last-mentioned warrant such gaoler or keeper shall forthwith release and discharge out of custody such prisoner, if for no other cause than as aforesaid he or she shall be detained.

¹ For form of commitment under this section, see 9 & 10 Vict. c. 50, Schedule, No. 81

² Now Inland Revenue.

24. [*Powers, &c. of former Acts in relation to duties under Commissioners of stamps and taxes shall be put in force with respect to the duties put under their management by this Act.*]

5 & 6 WILLIAM IV. CAP. 64.

An Act to alter certain duties of stamps and assessed taxes, and to regulate the collection thereof.

[9th September 1835.]

10. And whereas the revenues arising from the duties of stamps and the land and assessed taxes in Great Britain are now under the care and management of one consolidated Board of Commissioners of stamps and taxes, and it would facilitate the collection of the land and assessed taxes in Scotland, and tend to reduce the expense of receiving and remitting that branch of public revenue, if the several distributors and sub-distributors of stamps or other persons employed in the receipt and collection of the stamp duties in Scotland were also appointed collectors of the land and assessed taxes: Be it therefore enacted that—

From and after the passing of this Act it shall be lawful for the Commissioners of His Majesty's Treasury, or any three or more of them, to appoint such and so many of the distributors and sub-distributors of stamps in Scotland, or such other persons as the said Commissioners may think fit, to be collectors or other officers for collecting and receiving the land tax and assessed taxes in Scotland, and for such parts of Scotland and with such salaries and allowances as the said Commissioners of His Majesty's Treasury shall think fit, and such persons shall hold their respective offices during the will and pleasure of the said Commissioners of His Majesty's Treasury or of the Commissioners of stamps and taxes, in such manner as the said Commissioners of His Majesty's Treasury shall direct; and such persons shall in all matters and things relating to the execution of their duties be subject to the authority, directions, and control of the Commissioners of His Majesty's Treasury and the Commissioners of stamps and taxes, and shall obey such orders and instructions as shall from time to time be issued to them by the said Commissioners respectively:

Provided always, that the land tax Commissioners and Commissioners for putting in execution the assessed tax acts in Scotland shall have no power or authority whatever to appoint persons to collect the said land tax and assessed taxes, or to remove, or call to account, or examine, or enforce payment of balances due by the persons appointed by virtue

Commissioners of the Treasury authorized to appoint distributors and sub-distributors of stamps to be collectors of the land and assessed taxes in Scotland.

of this Act, anything in any Act or Acts contained to the contrary notwithstanding :

Proviso.

Provided also, that if any persons other than the distributors and sub-distributors of stamps in Scotland shall be appointed as aforesaid to be collectors or other officers as aforesaid, then the names of such persons, with their respective salaries and allowances, shall be laid by the said Commissioners of His Majesty's Treasury before Parliament within twenty-one days after the commencement of the session of Parliament which shall next follow every such appointment.

Such collectors, &c., to give security.

11. And be it enacted, That the collectors and other officers to be appointed as aforesaid shall, before they shall act in the execution of their respective offices, give security by bond to His Majesty, his heirs and successors, to such an amount and in such terms as the Commissioners of stamps and taxes¹ shall think fit, and with sufficient sureties to the satisfaction of the said Commissioners.

Bonds, commissions, &c., under this Act to be free from stamp duty and fees.

12. And be it enacted, That all bonds, bills, and securities whatsoever to be entered into with or given by the collectors to be appointed under the provisions of this Act or their respective sureties, with relation to the said duties of land and assessed taxes respectively, shall be free from all stamp duty whatever ;

And no collector appointed under this Act as aforesaid shall in any case be liable to or charged with any stamp duty, fee, or gratuity on his commission, warrant, or other instrument to be obtained or had either on his first appointment or any renewed or succeeding appointment to be such collector as aforesaid under this Act, nor to any fee or gratuity for any matter or thing incident to the execution of his office, or for auditing or passing his accounts either in His Majesty's Treasury or the office for taxes or any other office.

¹ Now Inland Revenue.

APPENDIX II.

Enactments relating to income tax contained in Acts not otherwise relating to revenue.—Arranged alphabetically with reference to the subject matter of the Act.

SUBJECT	ACT AND SECTION
<p>ASSESSMENTS. BANKRUPTCY (England).</p>	<p>See Parochial assessments, and Metropolis valuation. 82 and 33 Vict. c. 71 ('The Bankruptcy Act, 1869'), s. 32:— 'The debts hereinafter mentioned shall be paid in priority to all other debts. Between themselves such debts shall rank equally, and shall be paid in full, unless the property of the bankrupt is insufficient to meet them, in which case they shall abate in equal proportions between themselves; that is to say, (1) All parochial or other local rates due from him at the date of the order of adjudication, and having become due and payable within twelve months next before such time, all assessed taxes, land tax, and property or income tax assessed on him up to the 5th day of April next before the date of the order of adjudication, and not exceeding in the whole one year's assessment.' (2) (relates to wages and salaries of clerks, servants, labourers, and workmen) 'Save as aforesaid all debts provable under the bankruptcy shall be paid <i>pari passu</i>.'</p>
<p>CHARITABLE TRUSTS.</p>	<p>18 and 19 Vict., c. 124 ('The Charitable Trusts Amendment Act, 1855'), s. 28:— 'All dividends arising from any stock in the public funds standing in the name of the official trustees of charitable funds, and which shall be certified by the Board to the governor and company of the Bank of England to be exempt from the property or income-tax, shall be paid or carried to the banking account of the official trustees without any deduction of such tax; and all dividends arising from any stock in the public funds</p>

SUBJECT	ACT AND SECTION
CROWN PRIVATE ESTATES.	<p>standing in any other name or names, and which the Board shall certify to the governor and company of the Bank of England to be subject only to charitable trusts, and to be exempt from such tax, shall be paid without any deduction thereof.'</p> <p>25 and 26 Vict. c. 37 ('The Crown Private Estates Act, 1862'), s. 8:—</p> <p>'The private estates of Her Majesty, her heirs or successors, shall be subject to all such taxes, rates, duties, assessments, and other impositions, parliamentary and parochial, as the same would have been subject to if the same had been the property of any subject of this realm; and all such rates, taxes, assessments, and impositions shall, so long as such private estates shall be vested in Her Majesty, her heirs or successors, or in any person or persons in trust for Her Majesty, her heirs or successors as aforesaid, be ascertained, rated, assessed, or imposed thereon in the same manner and form in all respects as if the same estates were the absolute and beneficial estate of any of Her Majesty's subjects: but nevertheless such rates, taxes, assessments, and impositions shall be paid and payable in manner hereinafter directed, and not otherwise.'</p> <p>S. 9:—'So long as the private estates of Her Majesty, her heirs or successors, shall remain vested in Her Majesty, her heirs or successors, or in any trustee or trustees for Her Majesty, her heirs or successors as aforesaid, all taxes, rates, duties, assessments, impositions, rents, and other annual payments, fines, and other outgoings, which shall from time to time be charged and chargeable upon or be or become due and payable in respect of all or any of such private estates, shall be paid and discharged out of the privy purse of Her Majesty, her heirs or successors, and accounts thereof shall from time to time be returned to the person or persons for the time being executing the office of Privy Purse of Her Majesty, her heirs or successors, or to his or their deputy, who shall by and out of any monies in his or their hands applicable to the use of Her Majesty, her heirs or successors, pay and discharge the same.'</p>
DIPLOMATIC SALARIES.	<p>32 and 33 Vict., c. 43 ('The Diplomatic Salaries, &c., Act, 1869'), s. 16:—</p> <p>'Every pension, allowance, and gratuity under this Act shall be paid to the person entitled to the same without any abatement or deduction in respect of any taxes or duties at present existing, except the tax upon income.'</p>

SUBJECT	ACT AND SECTION
INDIA STOCK.	<p>26 and 27 Vict. c. 73 ('The India Stock Certificate Act, 1863'), s. 10 :—</p> <p>'The income tax shall be deducted from any coupons payable under this Act in the same manner and subject to the same regulations in and subject to which it may, in pursuance of any law for the time being in force, be deducted from the dividends payable at the Bank in respect of the stock of proprietors inscribed in the books of the Bank: Provided always, that such deduction of income tax shall be made, although the half-yearly payment on any coupon shall not amount to fifty shillings, anything in any former Act to the contrary notwithstanding.'</p>
INDUSTRIAL AND PROVIDENT SOCIETIES. ¹	<p>30 and 31 Vict. c. 117 ('The Industrial and Provident Societies Act, 1867'), s. 1 :—</p> <p>By this section the previous exemption from income tax contained in the Industrial and Provident Societies Act, 1862 (25 and 26 Vict. c. 87), s. 15, is repealed.</p> <p>S. 12 :—'A society registered under this Act, and not allowing any member thereof to hold or claim any interest therein or monies therefrom exceeding in value the sum of two hundred pounds, shall not be chargeable with the duty under Schedule (C.) or Schedule (D.) of the income tax Acts: Provided that the above exemption shall not be construed to relieve any member of such society, or person employed by such society, to whom any portion of the profits of the society shall be paid, from assessment to the said duties in respect of such payment in any case in which the total income of such member or other person, inclusive of his portion of the said profits, shall amount to the sum of one hundred pounds or upwards.'</p> <p>S. 13 :—'The secretary or other managing officer of any society registered under this Act shall, within twenty-one days after the sixth day of April in every year, transmit to the Commissioners for special purposes of the income tax Acts a list containing the name and residence of every member of such society or other person to whom profits made by the society have been paid or shall be payable within or for the year ending on the fifth day of April preceding, and the amounts paid or payable to each member or other person, and thereupon the special Commissioners shall take the necessary steps for charging the said duties, under</p>

¹ As to the exemption to which Friendly Societies are entitled under Schedule C, see *ante*, p. 93, and under Schedule D, *ante*, p. 260.

SUBJECT	ACT AND SECTION					
IRISH CHURCH.	the regulations of the income tax Acts, on such of the said persons as may be liable thereto ; and any secretary or other officer of any such society who shall neglect to make out and deliver to the Commissioners for special purposes, within the time specified by this Act, a list containing the particulars hereby required, shall forfeit and pay the sum of fifty pounds, to be recovered in like manner as penalties imposed for like default by the income tax Acts.'					
	35 & 36 Vict. c. 90 ('The Irish Church Act, 1869, Amendment Act, 1872'), s. 11:— 'Where the repayment of any principal sum, together with the interest thereon, is payable to the Commissioners by annual instalments, it shall be lawful for the Commissioners to make an allowance in respect of income tax on such part of such instalments as are payable in respect of interest, according to the scale in the Schedule to this Act annexed.'					
	SCHEDULE. 'Fixed annual instalments for purchase of rent-charges in lieu of tithes :—					
	<table><tr><td>When the fixed annual instalments shall be</td><td>$\left\{ \begin{array}{l} 10 \\ 20 \\ 30 \\ 40 \\ 50 \end{array} \right\}$</td><td>in number</td><td>$\left\{ \begin{array}{l} 3 \\ 5 \\ 7 \\ 9 \\ 10 \end{array} \right\}$</td><td>20th parts of the legal rate of income tax shall be allowed by deduction from the fixed annual instalment.</td></tr></table>	When the fixed annual instalments shall be	$\left\{ \begin{array}{l} 10 \\ 20 \\ 30 \\ 40 \\ 50 \end{array} \right\}$	in number	$\left\{ \begin{array}{l} 3 \\ 5 \\ 7 \\ 9 \\ 10 \end{array} \right\}$	20th parts of the legal rate of income tax shall be allowed by deduction from the fixed annual instalment.
When the fixed annual instalments shall be	$\left\{ \begin{array}{l} 10 \\ 20 \\ 30 \\ 40 \\ 50 \end{array} \right\}$	in number	$\left\{ \begin{array}{l} 3 \\ 5 \\ 7 \\ 9 \\ 10 \end{array} \right\}$	20th parts of the legal rate of income tax shall be allowed by deduction from the fixed annual instalment.		
	'Fixed half-yearly instalments under the 52nd section of the Irish Church Act, 1869 :—					
	<table><tr><td>When the fixed half-yearly instalments shall be</td><td>$\left\{ \begin{array}{l} 10 \\ 20 \\ 30 \\ 40 \\ 50 \\ 60 \end{array} \right\}$</td><td>in number</td><td>$\left\{ \begin{array}{l} 2 \\ 3 \\ 5 \\ 6 \\ 7 \\ 8 \end{array} \right\}$</td><td>20th parts of the legal rate of income tax shall be allowed by deduction from the fixed half-yearly instalment.'</td></tr></table>	When the fixed half-yearly instalments shall be	$\left\{ \begin{array}{l} 10 \\ 20 \\ 30 \\ 40 \\ 50 \\ 60 \end{array} \right\}$	in number	$\left\{ \begin{array}{l} 2 \\ 3 \\ 5 \\ 6 \\ 7 \\ 8 \end{array} \right\}$	20th parts of the legal rate of income tax shall be allowed by deduction from the fixed half-yearly instalment.'
When the fixed half-yearly instalments shall be	$\left\{ \begin{array}{l} 10 \\ 20 \\ 30 \\ 40 \\ 50 \\ 60 \end{array} \right\}$	in number	$\left\{ \begin{array}{l} 2 \\ 3 \\ 5 \\ 6 \\ 7 \\ 8 \end{array} \right\}$	20th parts of the legal rate of income tax shall be allowed by deduction from the fixed half-yearly instalment.'		
METROPOLIS VALUATION.	32 & 33 Vict. c. 67 ('The Valuation (Metropolis) Act, 1869'), s. 8 :— 'The overseers shall send one duplicate of the valuation list to the surveyor of taxes of the district at the same time that the other duplicate is deposited by them. The surveyor of taxes shall insert in the duplicate so sent to him the amount, in his opinion, of the gross value of the hereditaments comprised in such list, where such amount differs from the amount inserted by the owners, and shall transmit the duplicate to the Assessment Committee within twenty-eight days after he has received the same.'					

SUBJECT	ACT AND SECTION
	<p>S. 12 :—‘ A surveyor of taxes and any ratepayer in the parish shall have the same right of inspecting, copying, taking extracts from, and objecting to any valuation list which relates to his district or parish as is given to any person by this Act and the Acts incorporated therewith.’</p> <p>S. 43 :—‘ The valuation list as approved by the Assessment Committee, and, if altered on any appeal under this Act to any sessions or supreme court, as so altered, shall come into force at the beginning of the year (commencing on the 6th of April) succeeding that in which it is made, and shall last for five years, subject to any alterations which may be made by any supplemental or provisional list as hereinafter mentioned.’</p> <p>S. 45 :—‘ The valuation list for the time being in force shall be deemed to have been duly made in accordance with this Act and the Acts incorporated therewith, and shall for all or any of the purposes in this section mentioned be conclusive evidence of the gross value and of the rateable value of the several hereditaments included therein, and of the fact that all hereditaments required to be inserted therein have been so inserted: that is to say,—</p> <p>‘(2.) For the purpose of any of the following taxes which become chargeable during the year that the list is in force; namely,—</p> <p>(a.) (The house tax.)</p> <p>(b.) ‘Any tax assessed in pursuance of the income tax Act, and any Acts continuing or amending the same, on any lands, tenements, and hereditaments, in all cases where the tax is charged on the gross value, and not on profits: And in construing the Income tax Act and any Acts continuing or amending that Act with respect to Schedules A and B thereof, annual value shall be deemed to mean the gross value stated in such list.’</p> <p>See also ss. 49, 53, 55 and 56.</p> <p>S. 75 :—‘ Nothing in this Act shall in any way alter or affect the mode of valuing or taxing any hereditament which is not included in any valuation list, or which is chargeable according to the profits and not according to the gross value, or the mode of charging the occupiers of land subject to a tithe rent-charge in respect of such tithe rent-charge.’</p> <p>S. 76 :—‘ Where for the purposes of the Acts relating to the duties charged under Schedule B of the income tax Act, it is necessary to make a separate valuation of any hereditament by</p>

SUBJECT	ACT AND SECTION
PAROCHIAL ASSESSMENTS.	<p>reason of its not being separately valued in any valuation list, the value of such hereditament shall be ascertained in the same manner as if this Act had not been passed.'</p> <p>25 and 26 Vict. c. 103 ('The Union Assessment Committee Act, 1862') s. 13:—</p> <p>'The committee by their order may from time to time require the overseers, assistant overseers, constables, assessors, collectors, and any other persons having the custody of any books of assessment of any taxes or rates, parliamentary or parochial, or of the valuations of any parish, or having the collection or management of any such taxes or rates, to make returns in writing to the committee, at such times and places as they may appoint, of all such particulars as they may direct in relation to such taxes, rates, or valuations, or any property included therein, so far as relates to the union for which they act, and may require the persons having the custody of any such books as aforesaid to make and transmit to the committee copies of or extracts from such books, or to permit such copies or extracts to be made by such persons as the committee may in that behalf direct; and may from time to time require any persons having the custody of any such books, or the collection or management of any such taxes or rates as aforesaid, to attend before them at a time and place to be mentioned in the order in this behalf, and to produce all parochial and public books of assessment, rates, rate books, valuations, apportionments, tithe and other maps, plans, surveys, and other public documents in their custody or power, and may examine all persons who shall attend before them: Provided always, that nothing herein contained shall authorize the production of valuations or assessments which by any provision of law at present are not suffered to be made public.'</p>
PUBLIC STOCK CERTIFICATES.	<p>26 Vict. c. 28 ('The Stock Certificate Act, 1863'), s. 11:—</p> <p>'The income tax shall be deducted from any coupons payable under this Act in the same manner and subject to the same regulations in and subject to which it may, in pursuance of any law for the time being in force, be deducted from the dividends payable at the Bank in respect of the stock of proprietors inscribed in the books of the Bank.'</p>
THAMES NAVIGATION.	<p>29 and 30 Vict. c. 89 ('The Thames Navigation Act, 1866'), s. 61:—</p> <p>'The half-yearly payments to be made as aforesaid by the</p>

SUBJECT	ACT AND SECTION
<p>UNION ASSESSMENT. VALUATION OF LANDS (Scotland)</p>	<p>five metropolitan water companies respectively shall be made without deduction, and all sums so paid shall, in the hands of the Conservators, be free from all parliamentary, parochial, and other general and local taxes, rates, and assessments whatever.'</p> <p>See Parochial assessment.</p> <p>20 and 21 Vict. c. 58 ('An Act to amend the Act 17 and 18 Vict. c. 91, for the valuation of lands in Scotland' [25th August, 1857.]</p> <p>'Whereas an Act was passed in the Seventeenth and Eighteenth Years of Her Majesty's Reign, Chapter Ninety-one, for the valuation of Lands and Heritages in Scotland, and it is expedient to amend the said Act as hereinafter mentioned: Be it enacted as follows:—</p> <p>S. 1. 'It shall be lawful for the commissioners of supply of each county and the magistrates of each burgh in Scotland respectively, if they shall think fit, to appoint the officer or officers of inland revenue, having the survey of the income tax and assessed taxes within such county or burgh, to be the assessors or assessor for the purpose of the said Act; and such officer or officers when so appointed, as long as such appointments remain unrecalled, shall in all respects and for all the purposes aforesaid stand in the place of and shall have, use, exercise, and perform all the powers and duties of the person or persons whom the said commissioners and magistrates respectively are authorised to appoint for the like purposes, under or by virtue of the third section of the said Act; and in such case the expense attending the making up of valuation rolls by such officer or officers shall be defrayed by the commissioners of inland revenue, or as the commissioners of Her Majesty's Treasury shall direct in that behalf.</p> <p>S. 2. 'All persons entitled to appeal against valuations made by the assessors appointed under the said Act shall also be entitled to appeal, under and subject to the like rules and regulations, against the valuations to be made by such officer or officers of inland revenue appointed as aforesaid under this Act; and if upon any such appeal any officer of inland revenue or the person appealing shall apprehend the determination of the said commissioners or magistrates hearing such appeal to be contrary to the true intent of the said Act, and shall then declare himself dissatisfied with such determination, it shall be lawful for such officer or appellant respectively to require the said commissioners</p>

SUBJECT	ACT AND SECTION
	<p>or magistrates to state specially and to sign the case upon which the question arose, together with the determination thereupon, and to transmit such case to the commissioners of inland revenue, to the end that the same may be submitted to the senior Lord Ordinary and the Lord Ordinary officiating in exchequer causes in the court of session, for their opinion thereon; and such judges to whom such case may be submitted shall with all convenient speed give and subscribe their opinion thereon, and according to such opinion the valuation or assessment which shall have been the cause of the appeal shall be altered or confirmed.</p> <p>S. 3. 'Provided always, That if in any county or burgh the said commissioners or magistrates shall not appoint the officers of inland revenue to be such assessors as aforesaid, then no valuation made under the said Act by any other assessor or assessors shall be conclusive against or for the purpose of reducing, on appeal or otherwise, any assessment, rate, or charge under any Act of Parliament relating to the duties of excise, or the land tax or assessed taxes, or income tax, or any other duties, rates, or taxes under the care or management of the commissioners of inland revenue.'</p> <p>S. 4. [<i>Town of Maxwelltown to be deemed part of the stewartry of Kirkcudbright for purposes of recited Act.</i>]</p>

INDEX.

A

ABATEMENT,

- of payment on appeal, to occupier showing lease or proving annual rent, 85
- in case of loss by flood or tempest, to occupier and owner, 86
- to owners in occupation on like loss, 87
- penalty for false claim for abatement, 88
- abatement on account of diminution of income under Schedule D., 143
- no reduction unless profits of year less than average of last three years, 310
- on ceasing to exercise profession or trade, on death, bankruptcy, or insolvency, 144
- on proof of specific loss, 144
- to be applied for within three months after end of the year of assessment, 144
- on succession to or change in any business, 144
- to tenant farmers where profits fall short of assessment, 235
- under Schedule D. of 16 and 17 Vict., c. 34, 258
- persons proving income to be below rateable amount, entitled to same relief as if they had claimed exemption on ground of income being below that amount, 259, 293
- on incomes under a certain amount, viz. :—
 - between 100*l.* and 150*l.*, 258, 296
 - " 200*l.*, 304
 - " 300*l.*, 322
- repayment not to be granted unless claimed within three years, 296
- claims for, in Ireland, to be made to special commissioners, 259
- to clergyman for expenses necessarily incurred in performance of duty, 270
- for life insurance premium, 271, 275, 287, 288, 291
- abatement to be proportionate to increased rate of duty, 279

ABSENTEES (TEMPORARY) to be charged as if actually residing in the Kingdom, 34

ABSTRACTS,

of returns of statements delivered to commissioners, to be entered in books, 48

ACTS, list of, IX

ADDITIONAL COMMISSIONERS. *See* COMMISSIONERS, II (a).

ADDITIONAL salary in public office, assessment for, 271

ADMINISTRATORS—liable for duties charged on intestates, 178

ADMIRALTY COURT. *See* OFFICES.

ADVENTURER, in mines, how to be charged in certain cases, 52

AFFIDAVIT,

inquiries by or before special commissioners to be answered by, 23
may be taken before any commissioner on claiming exemption in respect of lands belonging to hospitals, &c., 64, 65
on claiming exemption from duties under Schedule C., 104
by non-resident claiming exemption, 175
exempted from stamp duty, 184
making false affidavit, perjury, 184
definition of the term, 217

AFFIRMATION. *See* OATH.

AGENTS,

non-residents to be charged in the names of agents, 36
for residents of full age and not under incapacity, only to return list, 36
may retain duties charged upon them, 37
to deliver statements, &c., on behalf of incapacitated parties and of non-residents, 44
where two or more liable, one return sufficient, 44
where assessments may be made on, 44
relief to, in case of double assessments, 44
penalty on, for neglect to deliver lists, &c., 45
receiving profits from foreign or colonial possessions to be charged in default of charge on owner, &c., 124
statements to be returned by agents, 196
declaration to be made by agent of partners not resident in Great Britain, 196
lists to be returned by, 197
in the case of annuities and dividends from revenue of any Crown colony or settlement, to deliver accounts of particulars, and pay duty, 101

AGENTS—(continued),

the same as to annuities, &c., from the revenue of any foreign state, 206
 in the case of interest, dividends, and annual payments from Stocks,
 &c., of, or securities given by, any foreign company, &c., to deliver
 accounts of particulars (the duty to be assessed under Schedule D),
 245

the same in the case of receipts from any colonial company, &c., 298

AGREEMENT FOR PAYING INTEREST, &c.,

without allowing deductions for duty, void, 119

ALLOWANCES,

for tenths, &c. (under Schedule A of 5 & 6 Vict. c. 35), fees on pre-
 sentations, procurations, repairs of chancels, parochial rates on
 rent, charge for tithes, land tax, drainage rate, &c., 61, 62

to ecclesiastical bodies, how to be made, 62

mode of proceeding to obtain, 63

under Schedule A for colleges and halls in universities, 64

hospitals, public schools, almshouses, literary institutions, 64

rents of lands belonging to hospitals, &c., or vested in trust as for
 charitable purposes, 65

order for payment of, 65

to trustees of British Museum, 160

to assessors and collectors, clerks, and other persons, 185, 289

for poor rate in computing income from rent in Ireland, 259

in respect of certain burdens on tithe commutation rent-charge in
 Ireland, 261

for repairs of collegiate churches and chapels, chancels, &c., 262

expenses of making and repairing sea-walls and embankments, 263

for premium on life assurances and deferred annuities, 271, 275, 287,
 288, 291

to clerks to Income Tax Commissioners, 289

ALMSHOUSES. SEE ALLOWANCES.**AMBASSADOR,**

house of, to be assessed on owner, 56

public stock of, exempt, 95

ANNUITIES,

charge upon profits of, 2, 239

to what annuities duty extends, 92

payable by Her Majesty, or out of the public revenue, 3

duty to be deducted, on payment of annuity charged on land, 59

abatement for premium on deferred life annuity, 271, 275

contracted for with Commissioners of the National Debt, allowance of
 duty on, 293

APARTMENTS,

houses let in different apartments or tenements, how to be charged, 263

APPEALS,

against assessments under Schedules A and B, 84
day of appeal to be notified, 84
valuation may be had in cases of dispute on, 85
against continuance of assessment after first year, 90
if vexatious, costs to be awarded, 90
against assessments under Schedule D, 130
appellant to give ten days' notice to inspector, 130
time for receiving, to be fixed by commissioners, and no appeal received after, 130
general notice to be given of time limited for hearing, 130
hearing of, in certain cases, may be postponed, 131
schedule to be returned by appellants, 131
against objections of inspection to schedule, 132
commissioners overruling objection, or satisfied with assessment or schedule, may confirm or alter assessment accordingly, 133
appellant may be required to verify statement or schedule on oath, 133
party may amend statement or schedule, 133
after such verification, assessment to be final, 134
against assessments under Sched. D or surcharges thereon, may be made to special commissioners, on giving due notice to inspectors, 140
against assessments of special commissioners, to be made to district special commissioners for hearing appeals, 141
cases may be referred to commissioners of Inland Revenue on inspectors objecting to decision at time of such appeal, 141
on claims of total exemption on account of smallness of income, to be determined by general commissioners, 171
against assessment of privileged place annexed to parish, 215
in Ireland to be heard and determined by special commissioners, 253
persons aggrieved may require appeal to be re-heard by assistant barrister, &c., in Ireland, 254
appellants may require the appointment of a valuer, 268

APPRAISEMENT exempt from stamp duty, 188

ARMY, what officers in, chargeable under Schedule E, 156

ARREARS,

to be levied in like manner as the duties of assessed taxes, 148
who liable for arrears of persons quitting office or dying, 155

ARREARS—(continued),

- re-assessment of parish or place for arrears, on neglect or failure of collector, 178
- penalty for not satisfying arrears before removing from one parish to another, 182
- in cases of persons removing, how to be levied, 182
- if not levied, recoverable as Crown debts, 182
- tenant of lands paying arrears of former occupier, may deduct amount from rent, 262
- forms of certificates of duties in arrear, 224
- schedule of defaulters, and warrants, &c., relating to the recovery of duties in arrear, 225
- warrants for enforcing payment of arrears, forms for, 226
- delivery of schedules of, 316

ASSESSMENTS,

- order for discharge of, on proof of income being under rateable amount, 172
- relief in case of double assessment, 176
- delivery of duplicates of, 177
- if not paid, recoverable as Crown debt, 178
- of parish for arrears caused by neglect, &c., of collectors, 178
- to be in force for one year, 180
- at what time of the year to be paid, except in cases of deduction and railways, 180, 292, 316
- commissioners of Inland Revenue to direct where parties shall be assessed in certain cases, 211
- relief against double assessment, 212
- mode of proceeding to make assessment of privileged places, 214
- forms of assessments, 222
 - „ additional assessments, 223
 - „ supplementary assessments, 223
 - „ re-assessments, 224
 - assessments to defray costs, 224
- house let in different apartments or tenements, to be charged on landlord, 263
- of increased salaries, by supplemental assessment, 271
- notice of assessment of tax, 326

ASSESSMENTS,*Under Schedule A.*

- general rule for estimating annual value for, 48
- on profits of tithes in kind, 49

ASSESSMENTS UNDER SCHEDULE A—(*continued*),

- on profits of ecclesiastical dues and also teinds in Scotland, 49
 - „ tithes compounded for, 49
 - „ manors and other royalties, 50
 - „ fines on demises of lands, 50
- on other profits arising from lands not in possession or occupation, 50
- on annual value of quarries, mines, ironworks, and concerns of a like nature, 51, 311
- in certain cases to be estimated in proportion to the profits received since commencement of possession or interest, 52
- to be made in parish where properties are situated, except on canals, railways, &c., or manors extending into different parishes, 53, 54
- on lands in same occupation in different parishes, 54
- on houses let under 10*l.* annual value, 55
- on lands and tenements let for a less period than a year, 55
- on compositions, &c., in lieu of tithes on occupiers, 55
- on mines failing, 56
- on mines, to be made where situate or produce is manufactured, 56
- on houses of foreign ministers, 56
- on official houses or apartments, 57
- on occupiers in respect of rents payable to landlords, 58
- where lands subject to rent-charges, &c., 59
- on mortgagees in possession, 59
- in case of owners in occupation dying, 60
- on houses divided into distinct properties, 60
- made with deductions not authorised or of which account is not delivered, liable to surcharge, 60
- not to be vacated by allowances made on rents of lands belonging to hospitals, &c., 65
- in Ireland, on whom to be made, 248

Under Schedule B.

- to be made in addition to assessments under Schedule A on the same properties except in certain cases, 66
- on nurseries, market gardens, and hop grounds, 67
- in Ireland, on whom to be made, 248

Under Schedules A and B.

- to be charged on and paid by occupier, 68
- on change of occupation, 69
- on tenants dying or quitting, 69
- how to be estimated :—*
 - where parochial rates have been paid by landlord or rector, 69
 - where owner is also occupier, 70

ASSESSMENTS UNDER SCHEDULES A and B—(*continued*),*how to be estimated :—*

- where landlord's rates are paid by tenant, 70
- where amount of rent depends on price of corn or grain, 70
- where rent reserved in corn or grain, 71
- where amount of rent depends on the actual produce, 71
- in Scotland to be made according to general rule without reference to cess roll, &c., 71
- to be made on all lands and tenements, whether occupied or not, 79
- on houses unoccupied, to be discharged, 79
- when made to be delivered to commissioners, 80
- verification of, in England, 81
- „ in Scotland, 83
- to be examined by inspectors with the last poor rate, 81
- consideration and allowance of, 84
- notification of assessment, 84
- first assessment to remain in force for three years, 88, 217, 228, 237
- when to be paid, 89, 180, 292, 316
- not to be altered in second and third years, unless party be underrated, or omitted, or has improperly obtained an exemption, 89
- or upon appeal, 90
- on persons not chargeable in the first year becoming so subsequently, 89
- same power, &c., applicable to second and third years' assessment as to the first, 90
- in Ireland, by whom to be made, 250

Under Schedule C.

- rules for making, 92
- books of to be made up by the Bank of England and South Sea Companies and Commissioners of the National Debt, 95
- certificates of, by special commissioners, 96
- monies received from, to be paid in to the account of the receiver-general of Inland Revenue at the Bank of England, 100
- on annuities, &c. payable out of the public revenue of any colony or settlement, 101
- on interest payable on securities issued at the Exchequer, or other public office, and Indian bonds, 103
- as to claims of exemption from, 104

Under Schedule D.

- to what profits and property the duty extends, and by whom to be paid, 105, 106, 108, 240

ASSESSMENTS UNDER SCHEDULE D—(*continued*),

- rules for charging, in cases of trades or professions or partnerships, 106–113
 - where to be charged, 112
 - on profits of uncertain annual value not charged in Schedule A, 113
 - on interest not being annual, 113
 - on dealers in cattle and sellers of milk, 113
 - on interest from securities in Ireland, the colonies, &c., and foreign securities, 114, 243
 - on possessions out of the United Kingdom, 115
 - on undescribed profits, 115
 - deductions in cases of partnership, 116
 - to be made on all annuities or yearly interest of money not otherwise charged, 116
 - on interest payable out of any rates or assessments, not chargeable as profits, to be made on officer managing accounts, 118
 - in what districts duties to be charged on householders, 121
 - on persons having two residences, 123
 - on profits from foreign or colonial possessions or securities, 124
 - London and other docks, 126
 - to be made by additional commissioners, 126–9
 - to be examined by inspectors, 128
 - certificates of, to be entered into books, and delivered, sealed up to general commissioners, 129
 - not to be delivered to parties until fourteen days afterwards, 129
 - appeals against, 130–134, 140
 - (See also APPEALS)
 - where increased, may be charged in treble the amount of increase of duty, 138
 - persons may require all proceedings, in order to their being assessed under Schedule D, to be had before special commissioners, 140
 - how duty to be paid in such cases, 142
 - abatement in certain cases, how to be allowed, 143, 144
 - upon commissioners, 145
 - to be entered in books, and accounts thereof sent to office of Inland Revenue, 145
 - certificate of, to be delivered under letter or number, where parties intend payment to officer for receipt, 146
 - how duty to be paid in such cases, 147, 148
 - in default, duties may be levied, 148
 - assessment made by special commissioners may be compounded for,
 - on notice to assessor, 150
 - in Ireland, by whom to be made, 253

ASSESSMENTS UNDER SCHEDULE E.

- assessment to be made according to annual value of office, or pension, 168
- to remain in force for one whole year, 164
- when to commence and be payable, 164
- of duties in Ireland, 242
- in Ireland, by whom to be made, 253
- See also IRELAND.

ASSESSORS, appointment of, 32

- to summon additional commissioners to attend meeting to qualify, 18
- powers of, by reference to the Assessed Tax Acts, 32
- in Scotland, 32
- to take oath before acting under Schedule D, 33
- form of oath, 190
- penalty for neglect, 34
- to be summoned by commissioners, who are to administer oaths to them and deliver instructions, 38, 39
- to serve notices and precepts, 39
- to fix general notices on church doors, requiring persons to deliver lists, 39
- to give notices to persons chargeable, 40
- or leave same at dwelling house, or on premises to be charged, 40
- to transmit statements under Schedule D in certain cases to inspectors, 41
- to return list of persons served with notices, 46
- to verify on oath service of notice, and the affixing of general notices, 47
- penalty for neglect, 47
- to make assessments on returns delivered, 71
- rules to be observed by, in making assessments, where value cannot be otherwise ascertained, 72
- may assess houses or lands under 10*l.* annual value without requiring a return, 74
- liable to penalty on neglect, 74
- authorised to require production of lease, and may assess lands on the rent reserved, 74
- where lease is by parol, or cannot be produced, may make assessment on return by tenant, 77
- in Scotland, may make assessment on rent reserved in lease, or on notification of tenant, 78
- to deliver assessments with returns to commissioners, 80
- when not able to make assessments to apply for instructions, 81

ASSESSORS—(*continued*);

- if required, to give notice for the production of the poor-rate books and to declare on what value rates are made on properties therein, 81
- may be examined as to assessments, 81, 83
- may inspect and take extracts from rate books, 82
- in Scotland to be assisted by school-masters, 83
- power to view and survey lands in certain cases, 83
- to require returns from parties becoming chargeable after the first year, 89
- for duties on interest on public securities, and East India bonds, appointment of, 103
- to give notice of time for hearing appeals, 130
- under Schedule E, their appointment, 161
 - to deliver certificates of assessment on oath, under penalty for neglect, 161
 - to have access to documents and to require returns, 162
 - to be furnished with account of salaries, &c., 163
 - to make assessments according to annual value, 164
 - delivery of assessments by, 164
 - liable to penalties for neglect, fraud, &c., 166
- to give notice to persons coming to reside in any parish after publication of general notices, 181
- allowance to, 185
- in public departments, 323
- penalty for refusing to be appointed, 216
- surveyors of taxes to be assessors for income tax and inhabited house duty in the Metropolis, 324

ASSISTANT CLERK. See **CLERK.**

AUDITOR to corporation or company, answerable for their assessment, 35

B

BAILLIE of royal burgh, qualification of, 16

BANK OF ENGLAND,

- ectors of, to be commissioners for assessing duties
- in respect of—
 - annuities payable to the company and the profits thereon, 23
 - annuities, dividends, &c., payable out of the revenue or otherwise, entrusted to them for payment, 23
 - profits of the company under Schedule D, 24

BANK OF ENGLAND—(continued),

- all other dividends, annuities, pensions, salaries, &c., payable by them, 24
- all offices under their control, Schedule E, 24
- books of accounts to be made up by, for the purpose of assessment, and delivered to special commissioners, 95, 96
- certificate of assessment to be transmitted to, 96
- to set apart and retain sums assessed, 99, 100
- to what account to pay sums set apart, and duties on their own trading profits, 100
- monies arising from income tax to be paid into, to the account of the Receiver General of Inland Revenue, 188
- cashier, forging or altering receipts of, felony, 184

BANK OF IRELAND,

- governor and directors of, to be commissioners for assessing duties in certain cases, similar to provisions in case of the Bank of England, 246
- to retain and set apart sums assessed, 99, 100

BANKRUPTCY, power to amend or vacate assessments in case of, 144**BANKRUPTCY ACT, 1869, s. 32,**

- enactment relating to income tax, 439

BONDS. See COLLECTORS' BONDS.**BOROUGHES, CITIES, AND TOWNS.**

- in England and Wales, appointment and qualification of commissioners for, 9, 13, 14
- in Scotland, 15
- commissioners for duties on offices in, 29

BRIDGES, annual value from profits of, how estimated, 51**BRISTOL,**

- appointment and qualification of particular commissioners for, 9

BRITISH MUSEUM, allowances and exemptions to be made to trustees of, 160**BRITISH POSSESSIONS,**

- duty on interest arising from securities in, 114
- on proceeds from property in, 114
- duties on profits of possessions or securities in, where to be charged, 124

C

CANALS,

- annual value of profits from, how estimated, 51, 311
- belonging to companies, to be assessed where general accounts made up, 54
- duties may be deducted from interest to creditors, 54

CASUAL PROFITS, distress for duties on, 80

CATTLE DEALERS, statements of profits of, when to be required, 113

CERTIFICATE,

- for exemption of commissioners from parish and ward offices, and serving on juries, 31
- to be enrolled by clerk of the peace, 32
- of separate assessment, in case of mines, 52
- of allowances on tithe commutation, rent charge, &c., 62
- allowances by, how obtained, 63
- of assessments under Schedule C, 96
- for deducting duty on annual payments out of profits charged under Schedule D, 120
- of assessments by additional commissioners, 129
- under a number or letter, for duties under Schedule D, 147
- by officer of receipt on payment in such case, to be delivered at the office of the commissioners before the appointed day of payment, 148
- of non-payment of duties on offices, 165
- of allowance of claim of exemption, in order to the discharge of assessments elsewhere, 172
- in order to the repayment of duties paid by persons exempted, 173
- forms of certificates of charges, and of duties in arrear, 224

CESS ROLLS, estimates in Scotland to be made without reference to, 71

CHAMBERS—houses divided into distinct properties and occupied by distinct owners, how to be charged, 60

CHANCERY, Court of, duties to be deducted at Bank of England on payments of salaries, &c., charged upon the Suitors' Funds, 228

CHAPELS. See CHURCHES.

CHARITABLE PURPOSES,

- allowance to be granted on rents and profits of lands held for, 65
- exemption of stock and dividends under Schedule C, 94
- and of yearly interest or other annual payments chargeable under Schedule D, 120

CHARITABLE TRUSTS ACT, 1855, a. 28

enactment relating to income tax, 489

CHURCH DUES, how to be estimated, 49**CHURCHES,**

allowance for repairs of under Schedule A, 61, 262

exemption of stock or dividends applicable to repairs of, 94

CINQUE PORTS,

qualification of commissioners for, 15

commissioners for offices in, 29

CITIES. See BOROUGHs.**CIVIL DEPARTMENTS. See OFFICES.****CIVIL SERVICES, paymasters of, to be commissioners for assessing duties on pensions, and stipends payable by Her Majesty, 31****CLAIMS OF EXEMPTION, how to be made, 170-176****CLERK,**

commissioners may appoint a clerk and assistant, 13

penalty for misconduct, 13

to attend meetings of additional commissioners, 19

to take oath before acting, 34

form of oath, 192

in default, liable to penalty, 34

to make abstracts of returns of statements into proper books, 48

receipts of, in certain cases, 148, 149

allowance to, 185, 273, 289

not to take fees, &c., 186

Treasury may grant a further allowance to, 187

COLLECTORS,

appointment of, in England, 32

„ Scotland, 32

powers of, by reference to Assessed Tax Acts, 32

not to act under Schedule D before taking oath, 34

form of oath, 191

penalty on default, 34

to pay amount of allowances on order of special commissioners, 63, 144

receipt to be taken by, 63

may levy assessments for second and third years by first year's book, when, 90

for duties on offices, authority of, 164

to execute warrants for levying unpaid duties in certain cases, 165

COLLECTORS—*(continued)*,

- liable to penalties for default, 166
- delivery of duplicates of assessments with warrants to, 177
 - in Ireland, 255
- parish or place answerable for default of, 178
- to give notice to persons coming to reside in parish after publication of general notices, 181
- allowance to, 185
- forms relating to defaulting collectors, 226
- appointment of collectors of Inland Revenue, 232
- powers of, in Ireland, 255
- in Ireland, unions not responsible for default of, 256
 - „ to have such poundage, &c., as ordered by Treasury, 274
- in default of security, Inland Revenue may appoint collectors, 283
 - security to be by bond to Her Majesty, 283
 - duplicates of assessments to be delivered to collectors appointed by Inland Revenue, 284
 - parish not answerable for default of collectors so appointed, 285
- commissioners may provide books of printed forms of receipts, &c., to be used by, 285
- to give receipts for taxes on proper forms, and fill in counterfoils, 285
 - penalty for neglect or refusal, 285
- when to pay over and account for duties, 295, 316
- duplicates of assessments, &c., to be delivered up by, upon clearing their accounts, 299
- power to appoint more than two collectors for each parish, 303
- commissioners of Inland Revenue may require security to be given by, 282
- abolition of poundage in public offices, 323

COLLECTORS' BONDS, 283

- repeal of restraint of putting in suit collectors' bonds, 208
- evidence against collectors and their sureties of sums collected and not paid over, 209
- costs awarded against commissioners in actions relating to, to be raised by assessment on parish, 210
- recovery of costs assessed on parish, 210

COLLEGES. See UNIVERSITIES.**COLLEGIATE CHURCH,**

- as to deductions for repairs of, under Schedule A, 262
- See also CHURCHES.

COLONIAL COMPANIES, annual payments from, to be assessed, 298

COLONIAL REVENUES,

- persons entrusted with payment of annuities out of, to deliver accounts, 101
- special commissioners to make assessments thereon, 102
- penalty for non-delivery of accounts, 102

COLONIES. See BRITISH POSSESSIONS.

COMMISSIONERS,

- of the Treasury. See TREASURY.
- of Inland Revenue. See INLAND REVENUE.
- of Land Tax. See LAND TAX.
- of Income Tax,

I. Generally

II. Local or District Commissioners

- (a) Commissioners for General Purposes
- (b) Additional Commissioners

III. Special Commissioners

- (a) Commissioners for special purposes
- (b) Commissioners for annuities payable out of any public revenue, under Schedule C.
- (c) Commissioners for Offices, &c., under Schedule E.
- (d) Commissioners for Duties on Pensions, &c.

I. *Generally.*

- on new appointments, to have like powers in respect of duties and arrears of previous year, as in case of their own assessments, 18
- entitled to certificates of exemption from serving parish and ward offices, and on juries, 31, 320
- information before, for not delivering lists, &c., 45
- to be assessed to duties as other persons, 145
- not to be present during the consideration of their own statements or schedules, 145
- powers of, on surcharge, 169
- to make returns of surcharges, 169
- to deliver duplicates of assessments and warrants to collectors, 177
- powers of, in case of acts not being executed previous to a certain period, 179
- for district, to assess persons coming to reside in parish in which they have not been before assessed, 181
- forging or altering certificates of, felony, 184
- proof that they had acted, to be sufficient evidence of parties being, 185

COMMISSIONERS—(*continued*),

warrants of, for allowances to assessors and other officers in their respective districts, 185

what number competent to execute powers of Income Tax Acts, 198

execution of powers of acts, valid, although not within the times prescribed, 215

for division of county, may hold their meetings within adjoining city or place of exclusive jurisdiction, 306

II. Local or District Commissioners

(a) *Commissioners for general purposes.*

to be appointed by Land Tax Commissioners from among themselves, 6

names to be set down on lists, 7

any seven and not less than three, in the order on such lists, to act, 7

how vacancies to be supplied, 8

in want of Land Tax Commissioners, other fit persons to be named, 8

names to be transmitted to the Inland Revenue Office, 8

where seven persons are chosen, no others to act, 9

in certain cities and towns other commissioners may be chosen, to act with those chosen by Land Tax Commissioners, 9

names of persons so appointed, to be returned to the Commissioners of Inland Revenue, 10

persons qualified for the county may be appointed for cities, boroughs, &c., 10

power to appoint persons duly qualified, although not named Land Tax Commissioners, 10

how vacancies are to be supplied, 11

provision for renewing lists for supplying vacancies, 11

Land Tax Commissioners required to act in certain cases, 12

on their neglect, Commissioners for adjoining district, or special Commissioners, to act, 12

appointment of clerk and assistant clerk, 13

qualification of Commissioners for districts or divisions of counties, shires, cities, towns, and boroughs, in England, Wales, and Scotland, 14, 15

proof of qualification, 16

qualification not required for certain officers acting as Commissioners, certain officers in Scotland, or for special Commissioners, 16

may appoint additional Commissioners, 16

COMMISSIONERS FOR GENERAL PURPOSES—(continued),

- in default, to act themselves, 17
- in case of there being no qualified person, certain residents may be appointed, 18
- notice to be given by, on making such appointments, 19
- to administer oath to additional Commissioners, 19
- may divide additional Commissioners into district committees, 19
- power to appoint a greater number than seven, instead of additional Commissioners, 20
- at first meeting after such increase, to choose by lot two of their number to act as additional Commissioners, 20
- or to divide themselves in such a manner that two of their number may so act, 20
- in case two should not then remain, number may be supplied from adjoining districts, 20
- to execute all matters with respect to duties, 21
- additional Commissioners not precluded from acting as, except in case of appeal against their own assessments, 21
- to act in relation to duties on offices, &c., within their districts, in certain cases, 26, 28, 30
- to be Commissioners for duties on offices not under the Crown, or in corporate places, in counties, 29
- in England, to appoint assessors and collectors, 32
- in Scotland, assessors only, 32
- to have like powers as Commissioners under Assessed Tax Acts, 32
- liable for penalty, for acting under Schedule D before taking oath, 34
- form of oath, 190
- at first meeting to summon assessors, 38
- and to administer oaths, &c., 39
- to summon persons neglecting to deliver lists, &c., 40
- certificates by, in order to payment of claims for allowance as, 63
- to grant allowances in respect of the buildings belonging to colleges, hospitals, &c., 64
- in certain cases to examine assessors and overseers of the poor on oath, 81
- may inspect public rate books, 81
- may allow and sign assessments not objected to by inspectors, or may rectify same, 84
- to cause notice of assessments and day of appeal to be given, 84

COMMISSIONERS FOR GENERAL PURPOSES—(*continued*),

- on appeal, may direct valuation of lands and make assessment thereon, 85
- in default of valuation being made, may make assessment, according to the best of their judgment, and award costs, 85
- may rectify assessments in certain cases, 86
- may abate assessments, in cases of loss by flood or tempest, 86, 87
- may award costs in cases of vexatious appeals, 90
- duplicates of assessments under Schedules A and B to be made yearly, 90
- to answer cases transmitted by additional Commissioners, 127
- to inquire into merits of statements referred to them by additional Commissioners, 128
- appeals from assessment of additional Commissioners to be determined by them, 130
- to fix and give notice of time for hearing, 130
- may postpone appeals in certain cases, 131
- may admit other proof than the oath of the appellant, 131
- on appeal or objection of inspector, to issue precept for return of schedules of profits, 131
- may confirm or alter assessments, 133
- may require appellant to verify his statement on oath, 133
- to allow the amendment thereof previously, 133
- assessments on schedules made by, after verification, final, 134
- in any case, when dissatisfied with assessments, may require answers from party charged, 134
- may require same to be verified on oath, 135
- may summon witnesses and examine them on oath, 136
- may make assessment on schedule, 137
- after verification of schedule, assessment to be final, 137
- may make a final assessment in certain cases, 137
- where an assessment is increased, may charge the party in treble duty, 138
- may allow time for party to amend imperfect schedule, 139
- may certify for the stay of proceedings for recovering penalty for neglect to deliver schedule, in certain cases, 139
- to hear appeals on claims for exemption of persons whose income is under rateable amount, 140
- power of abating assessments in certain cases, 143, 144
- acting, under Schedule D, to enter assessments in books, and send accounts and lists to Inland Revenue, 145
- may, when satisfied with declaration of parties intending to pay such assessments to officer for receipt, deliver certificates thereof, by numbers or letter, 146

COMMISSIONERS FOR GENERAL PURPOSES—(*continued*),

as to delivery of warrants and duplicates by, 147, 148
 receipts by, on delivery of certificates of the payments of such assessments, 149

to transmit account of duties charged under Schedule E to the public offices where salaries or pensions are payable, 157

on certificate of Commissioners for offices, to issue warrant for levying duties on any officer making default, 167

to settle differences between landlords and tenants, &c., with respect to the payment of duties, 167

may levy the proportions when settled, 167

may allow claims for exemption not objected to, and discharge assessments within districts, 171

and may give certificates in order to the discharge of any assessments elsewhere, 172

to determine on appeal claims for exemption objected to, 172

certificates by, in order to obtain the repayment of duties charged by way of deduction, 173

to grant relief in case of double assessment, 176

power to increase number, 309

to execute acts relating to inhabited house duties, 318

(*b*) *Additional Commissioners.*

to be chosen by general Commissioners at district meeting to be held for the purpose, 16

who may be chosen, 17

qualification of, 16, 17

who may be appointed as, in certain places not having persons qualified, 17

notice to be given on appointment, to attend meeting to qualify, 18

may be divided into district committees, 19

meetings of each committee to be held so that clerk may attend every meeting, 19

not more than seven in any case to act as, 19

not less than two to form a meeting, 19

in certain cases, may be chosen by lot by general Commissioners from their own body, 20

in default of appointment, general Commissioners so to divide themselves that two may act as, 20

not precluded from acting as general Commissioners, except in case of appeals against their own assessments, 21

penalty on, for acting without having taken oath, 33

form of oath, 190

COMMISSIONERS, ADDITIONAL—(*continued*),

- to hold meetings for considering statements of profits described in Schedule D, 126
 - may make assessments thereon, 127
- on inspector's objection, to state a case for general Commissioners, 127
- in certain cases to make assessments according to the best of their judgment, 127
- may refer statements to general Commissioners, 128
- may amend assessments, 128
- to deliver certificates of assessments in books, and statements relative thereto, under cover, sealed up, to general Commissioners, 129
- 'Additional Commissioners of Property and Income-tax,' construction of the term, 221

III. Special Commissioners.

(a) *Commissioners for special purposes.*

- in certain cases to act as general Commissioners, 12
- Commissioners of Inland Revenue, together with appointees of Treasury, to be, 21
- duties of, 22
- proceedings before, to be by affidavit, 22
- may be allowed salaries and incidental expenses, 23
- appointments of, to be laid before Parliament, 23
- to assess duties payable on foreign dividends, 26
- liable to penalty for acting under Schedule D before taking oath, 34
- form of oath, 190
- to grant orders for payment of allowances under Schedule A, No. V., 63
- to certify allowances granted under No. VI. of Schedule A in respect of hospitals, charities, &c., 64, 65
- certificates to be made by, on receiving books of assessments under Schedule C, 96.
- to make assessments under Schedule C, on annuities or dividends payable out of any colonial revenue, 102
- claims of exemption under Schedule C to be made to them at head office in England, 104
- to hear appeals from parties assessed or surcharged under Schedule D, 140
- to make assessments in first instance at the request of parties to be charged, 140

COMMISSIONERS FOR SPECIAL PURPOSES—(*continued*),

appeals against such assessments to Commissioners of the Inland Revenue, 141

to notify amount of assessment to the party, 142

in default of party paying, to make duplicates and issue warrants to collector, 142

may exercise the powers of general Commissioners in certain cases, 142

powers of, on application for abatement on account of profits falling short of computation, 143

may make contracts for composition under Schedule D, 150

Treasury to allow salaries to, 188

to assess, under Schedule D, interest and dividends from foreign companies, 246

and colonial companies, 298

in Ireland, to hear and determine appeals, 253

after hearing, to cause duplicates of assessments to be delivered to collectors, with warrants to collect, 255

powers of, 255

in relation to duties on offices, 257

to assess profits of railways, 294

„ and railway companies in respect of their officers, under Schedule E, 294

to assess dividends, 297–301

‘special commissioners,’ construction of the term, 221

(*b.*) *Commissioners for annuities payable out of any public revenue, under Schedule C.*

for annuities, payable out of the revenue of the United Kingdom or otherwise, at the Bank of England, 23

at the Bank of Ireland, 24, 246

by the South Sea Company, 25

by the East India Company, 25

by the Commissioners for the reduction of the National Debt, 26

for dividends of foreign States not payable at the Bank, &c., 26

for dividends from colonial revenues not payable as aforesaid, 102

for interest on securities issued at the Exchequer, &c., and India Bonds, 103

not to assess under Schedule C. small dividends, 101

(*c.*) *Commissioners for offices, under Schedule E.*

appointment of, for offices in courts under the Crown, 26

in public departments, 27

in the Houses of Parliament, 28

COMMISSIONERS FOR OFFICES—(*continued*),

- in the counties Palatine, 28
- in the Duchy of Cornwall, 28
- in the inferior courts, 28
- under ecclesiastical bodies, 28
- in corporate cities, &c., 29
- in counties, not being under the Crown or corporate offices, &c., 29
- appointment to be notified to the Commissioners of Inland Revenue, 30
- in default Treasury may appoint, 30
- in case of no appointment by Treasury, district Commissioners to act as, 30
- such appointment to continue until successors are appointed, 30, and may be renewed annually, 30
- may continue to act from year to year without new appointment, 31
- in public departments, to assess interest payable on securities issued thereout, 103
- meeting of, to qualify, 161
- may appoint clerks, assessors, and also, where duties cannot be stopped in the department for which they act, collectors, 161
- assessments by, where parties claim to be exempt, 162
- to deliver duplicates and warrants to collectors, when so appointed, 164
- to deliver duplicates at public offices where duties are stopped, 164
- certificates by, for levying unpaid duties, 165
- no qualification required for, 165
- who to be Commissioners where not sufficient officers in court or department, 256
- 'Commissioners for offices,' construction of the term, 221
- (d) *Commissioners for duties on pensions, &c.*
 - appointment of, 31
 - meeting of, to qualify by taking oath, 161
 - may appoint clerks, assessors, &c., 161
 - assessments by, where parties claim to be exempt, 162
 - no qualification required for, 165
- 'COMMISSIONERS OF ASSESSED TAXES,' construction of the term, 220
- 'COMMISSIONERS OF THE PROPERTY AND INCOME TAX,' construction of the term, 220
- COMMITTEES OF LUNATICS
 - to be charged, 361

COMMITTEES OF LUNATICS—*(continued)*,

- answerable for the assessing of persons under their care, 36
- may retain duties charged, 37
- to deliver statements, &c., 44
- penalty for not delivering statements, &c., 45
- where two or more liable for same person, one return sufficient, 44
- where to be assessed, 44
- relief to, in case of double assessments, 44

COMPANIES,

- commissioners for offices under, 29
- receivers of, answerable for their being assessed, 35
- such officers may retain duties charged, 45
 - to deliver statements, &c., 45
- estimate to be made before payment of dividends by, 45
- penalty on officers for default, 45
- officers under companies to be charged, 155, 156
- lists to be delivered on behalf of, 197

COMPENSATION. See **ALLOWANCES.****COMPOSITION** for duties under Schedule D, 150–154.

- contract of, exempted from stamp duty, 183
- under Schedule D of 16 & 17 Vict. c. 34, 257

COMPOSITION for tithes. See **TITHES.****CONSTRUCTION** of terms, 199, 220, 221, 223–35**CONTRACT,**

- between landlord and tenant or others contrary to act, not binding, 80
- for payment of interest, &c., without allowing deductions for duty, void, 118

COPARCENERS may severally claim exemption, 175**CORN**, method of ascertaining rent where depending on price of, 70**CORNWALL**, Duchy of, provisions for appointing Commissioners for offices in, 28**CORPORATIONS,**

- Commissioners for offices in, 29
- chamberlains and other officers acting as treasurers, &c., of, answerable for their assessments, 35
- such officers may retain duties charged upon them, 37, 99
- officers of to deliver statements, &c., 45
 - in making estimate not to deduct dividends payable by, 45
 - liable to penalty on default, 45
- offices under, to be charged, 156

lists to be delivered on behalf of certain corporations, 197
assessment of, 199, note

- of valuation of lands in cases of appeal, 85
- to be awarded on vexatious appeals, 90
- awarded against Commissioners in actions relating to collectors' bonds,
to be raised by assessment on parish, 210
- recovery of costs assessed on parish, 210
- forms of assessments to defray, 224

qualification of Commissioners for,	in England,	9, 13
"	"	Wales, 14
"	"	Scotland, 16
provision as to Commissioners for duties in offices not under the Crown, in,		29

appointment of Commissioners for duties on offices in courts under
the Crown, 26
in the inferior courts, 28
description of offices in chargeable under Schedule E, 156

amount specified in contracts for composition under Schedule D recoverable as, 153
duties recoverable as, 178
arrears recoverable as, 182

D

of owners in occupation, who liable on, 60
of tenants, who liable on, 69
abatement on assessments under Schedule D to be made on, 144
personal representatives liable for duties payable by deceased persons, 178

DEBTS,

doubtful debts to be valued, 270

DECLARATIONS,

to be delivered by persons acting in any character for others, 42, 44, 45

list and declaration in relation to duties chargeable on others, 197

general declaration to be made in returning statements, 43

general declaration by each person returning statement of profits under Schedules A, B, D, or E, 197

by assessors in certain cases, 81

in cases of partnerships in trades or professions, 111, 196

to be made stating where parties are chargeable to duties in Schedule D, 122

to be made under 50 Geo. III., c. 105, to avoid surcharge, 169

on claiming exemption, 171, 198

required of persons coming to reside in parishes where they have not been before charged, 181

DEDUCTIONS,

of duty from rent, to be allowed by landlords and others, 58, 60

contrary to this act, from estimate or assessment, may be surcharged, 60

to be allowed under Schedule B, where lands are subject to a tithe commutation rent-charge, or are tithe free, or subject to a modus, &c., 66

on account of duty from current interest on Exchequer securities, &c., and India bonds, 103

under Schedule D for two thirds of rent of dwelling-house, 116

penalty on refusing to allow deduction out of interest, 118

contracts for payment without allowing, void, 119

on payment of interest and other payments from profits, to be made by virtue of certificate, 120

for sums charged on profits of offices or pensions by act of Parliament, to be allowed, 155

by principals on payment of salaries or wages to deputies or clerks, 158

official deductions to be allowed, 158

what not to be allowed in computing duties, 166

order for repayment of deductions for duty where parties exempted, 173

duties to be deducted at the Bank of England on payment of salaries, &c., charged upon the Suitors' Funds in Chancery, 228

of duty on payment of rent, interest, &c., 264

See also IRELAND.

DEDUCTIONS—(*continued*),

- under Schedule E of expenses necessarily incurred in performance of duties of public office, 270
- all deductions to be proportionate to increased rate of duty, 279

DEFINITION OF TERMS, 199, 220, 221, 233–35

DEPUTIES,

- to allow deductions on receipt of salaries, 158
- in receipt of profits of offices, to pay for principals, 162

DETACHED PARISHES. See PARISHES

DIPLOMATIC SALARIES ACT, 1869, s. 16

- enactment relating to Income Tax, 440

DISCHARGE,

- of assessment in case of fines applied as productive capital, 50
- on failure of mines, 56
- where houses are unoccupied, 79
- when income is below rateable amount, 172
- on payments under a number or letter, 149

DISCOUNTS,

- rule for charging, 113

DISTRESS,

- when leviable for duties on unoccupied lands, 79
- for duties on tithes, 79
 - „ incorporeal hereditaments, 80
 - „ offices, 165
- to be levied as directed by Assessed Tax Acts, 177
- for duties in Ireland, 250

DIVIDENDS,

- what, exempt from charge under Schedule C, 93
- small dividends, how to be charged, 100, 306
- from foreign and colonial revenue, persons entrusted with payment of, to make returns thereof to special Commissioners, 101, 206
- to be assessed by special Commissioners, 26, 102
- See also IRELAND and COMMISSIONERS FOR ANNUITIES.

DOCKS,

- annual value of profits from, how to be estimated, 51, 311
- profits of East and West India Docks, London Docks, and St. Katharine Docks, to be assessed by Commissioners for London, 126

DOUBLE ASSESSMENT, relief from, 44, 170, 177, 212

DRAINAGE RATE, to be allowed, 62

DRAINS. See CANALS

DUES IN RIGHT OF CHURCH, rule for estimating, 49

DUPLICATES,

- of assessment under Schedules A and B, delivery of, 90
- under Schedule D, to collectors, 147
- under a number or letter, to officers of receipt, 147
- under Schedule E, 164
- to be issued within one calendar month after determining appeals, 177
- See also COLLECTORS

DUTIES,

- in England, to be levied under the regulations of 43 Geo. III. c. 99, and subsequent acts, 3, 4, 217, 228, 235, 237, 241
- in Scotland, under 43 Geo. IV. c. 150, and subsequent acts, 4
- powers and provisions of recited acts to be applicable to, 4
- principal provisions for assessment of, under Schedule A, in respect of property in lands or tenements, 48-91
 - under Schedule B in respect of occupation of lands or tenements, 66-69
 - under Schedule C on annuities from any public revenue, 92-105
 - under Schedule D in respect of professions, trades, vocations, and property not included in any other Schedule, 105-154
 - under Schedule E, in respect of any public office or employment, or pension, 154-166

Schedules of acts imposing and altering duties :—

- 5 & 6 Vict. c. 35, 2, 3
- 16 & 17 Vict. c. 34, 238-241
- 18 Vict. c. 20, 286
- 20 Vict. c. 6, 291
- 22 & 23 Vict. c. 18, 293
- 23 Vict. c. 14, 294
- 24 Vict. c. 20, 297
- 25 Vict. c. 22, 303
- 26 Vict. c. 22, 305
- 27 Vict. c. 18, 308
- 28 Vict. c. 30, 311
- 29 Vict. c. 36, 312
- 30 Vict. c. 23, 313
- 31 Vict. c. 2, 314
- 31 Vict. c. 28, 315
- 32 & 33 Vict. c. 14, 317
- 33 & 34 Vict. c. 32, 319

DUTIES—*(continued)*,

34 Vict. c. 21, 319

35 & 36 Vict. c. 20, 321

to be levied as directed by the acts relating to the duties of assessed taxes, 177

if not so levied, to be recoverable as crown debts, 178

non-payment of, not to disqualify from voting at the elections, 187

to be assessed and raised under provisions of 5 & 6 Vic. c. 35, &c., 242

on professions, &c., to be charged on an average of three years, 269

payable every year on or before January 1, 316

application of existing acts to duties to be granted, 317, 319, 321, 325

'duties of assessed taxes,' &c., construction of the term, 220

E**EAST INDIA BONDS,**

assessment of, under Schedule C, 103

duty to be paid on payment, or new issue, 104

on receiving or purchasing, proportion of duty then due to be deducted from current interest, 104

EAST INDIA COMPANY,

directors of, to be Commissioners for assessing duties in respect of the interest payable on the bonds of the Company, 25

and all dividends, &c., payable by the Company, 25

and all profits arising within any office under the control of the Company, 25

assessors and collectors of duties on bonds, to be appointed by, 103

ECCLESIASTICAL COURTS,

judges of, to appoint Commissioners from amongst the officers of their courts, 26, 28

rules for charging the duty on offices held under, and description of offices to be charged, 156

ECCLESIASTICAL PERSONS, receiving tithes in kind, or any payments in right of the Church, statements by, 194**EMPLOYMENT OF PROFIT,** description of, 105

'ENGLAND,' construction of the term, 221

EVIDENCE of persons being Commissioners or officers, 185**EXAMINATION** of persons charged under Schedule D, on oath, 135

EXECUTORS liable for duties charged upon testators, 178

EXEMPTIONS,

- under Schedule C., in respect of stock of Friendly Societies, Savings Banks, Charitable Institutions, stock applicable to the repairs of any cathedral, college, church, or chapel, &c.; stock in the name of the Treasury, or the National Debt Commissioners; stock belonging to Her Majesty, or to foreign Ministers, 93-95
 - in respect of stock of the trustees of the British Museum, 160
 - claims for, to be made by affidavit, 104
 - claims for, by persons holding offices, &c., 162
 - claims of, how to be made, 170-176
 - discharge of assessments on, 172
 - certificates on, 172, 173
 - order for repayment of duties paid by way of deduction, 173
 - income arising from lands, how estimated with reference to, 174
 - claims by joint tenants, &c., of property, or in occupation of lands, 175
 - by partners in trades or professions, 175
 - to be made where claimants reside, 175
 - except where whole income arises from any office or pension, 175
 - may be made by agents, trustees, &c., 176
 - general, under letters patent or statute, not to include Income Tax, 188
 - lists, declarations, and statements, in order to obtain, 198
 - claims for, in Ireland, to be made to special Commissioners, 259
 - total, of persons whose income is under 100*l.*, 258, 296, 304, 322
- See also **ABATEMENTS**.

F

FACTOR, non-residents to be charged in name of, 36

See also **AGENTS**, **FORFEITED ESTATES**.

FAIRS AND MARKETS, annual value of rights of, how estimated, 51

distress for duty, 80

FALSE RETURNS. See **PENALTY**.

FEE FARM-RENT. See **RENT-CHARGE**.

FERRIES. See **BRIDGES**.

FINES, on demise of lands, not customary, rule for estimating annual value of, 50

in what case exempted, 50

to be assessed where party to be charged resides, 54

statement by receiver of, 195

- FIRST-FRUITS AND TENTHS, to be allowed, 61
- FISHERIES, annual value of, how to be estimated, 51, 311
distress for duty on profits of, 80
- FOREIGN COMPANIES,
persons intrusted with the payment in the United Kingdom of interest and annual payments from, to do all acts necessary, in order to assessment, 245
duties to be assessed under Schedule D, 246
- FOREIGN MINISTERS, assessment in respect of houses occupied by, to be paid by landlord, 56
stock belonging to, exempt from duty, 95
- FOREIGN POSSESSIONS, statement to be delivered by persons receiving profits from, 196
- FOREIGN SECURITIES, statement to be delivered by persons receiving interest from, 196
- FOREIGN STATE, dividends from, to be assessed by special Commissioners, 26
persons intrusted with the payment of, to deliver accounts, 206
extending provisions of 5 & 6 Vict. c. 35, and subsequent Acts, to persons registering foreign dividends, &c., for payment in United Kingdom, 312
- FORFEITED ESTATES IN SCOTLAND, qualification of factors on, 16
- FORGERY OF RECEIPTS OR CERTIFICATES, felony, 184
- FORMS OF PROCEEDINGS to be used under Income Tax Acts, 222
- FRACTIONAL PARTS OF TWENTY SHILLINGS, to be charged proportionally, 3, 241
no rate lower than a penny to be charged, 3, 241
- FRAUD. See PENALTY
- FRIENDLY SOCIETIES,
exemptions in favour of,
under Schedule C, 93
under Schedule D, 269
life insurance with Friendly Society entitled to abatement, 287, 288, 291

G

- GAS WORKS, rule for estimating duty in respect of, 51, 311
- 'GREAT BRITAIN,' meaning of term in Income Tax Acts, 243
- GREAT SEAL, appointments held under, to be assessed in the department where executed, 159

GUARDIANS,

- to be charged in respect of infants, 36, 178
- to deliver statements and lists, 44, 197
- where two or more are liable, one return sufficient, 44
- where assessments on may be made, 44
- relief to in case of double assessments, 44
- liable to penalty for neglect to deliver lists, 46
- to be allowed sums paid for infants, 178

H

HERITABLE BOND, creditor in, 59

HOP GROUNDS,

- assessment of, 67, 264
- when not exceeding one-tenth of farm, to be charged as for farm, 68

HOSPITALS,

- allowances in respect of the buildings, &c., of, 64
- on rents and profits of lands belonging to, 65

HOUSES,

- let under 10l. per year, or for less than one year, to be assessed upon landlords, but in default of payment by them, duty to be recoverable from tenants, 55
- occupied by foreign ministers, to be assessed upon landlords, 56
- official houses to be assessed on occupiers and duty to be deducted from next payment of rent, 57
- divided into distinct properties, to be charged distinctly, 60
- not held with farms, and warehouses, and other buildings occupied for trades or professions, exempted from duties in Schedule B, 66
- rules for estimating annual value of, 68, 69
- unoccupied, no duty to be levied upon, 79
- occupied partly for dwelling in and partly for trade or professions, what allowance for, 116
- let in several tenements, to be charged on landlord, 263

HOUSEHOLDER,

- lists, &c., to be delivered by, 41, 197
- to be charged where house is situate, 121
- having two residences, where to be charged, 123

HUSBANDRY,

- abatment to tenant farmers where profits fall short of assessment, 235
- such relief extended, 268

I

IDIOTS. See COMMITTEES OF LUNATICS.

INCOME,

- of lands, in claims of exemption, how to be estimated when claimant is occupier, 174
- when proprietor as well as occupier, 174
- in case of lease of tithes, 174

INDIA,

- provisions of 16 & 17 Vic. c. 34, s. 10 extended to annuities, pensions, &c., payable out of funds in, 315
- See also EAST INDIA BONDS.

INDIA STOCK CERTIFICATE ACT, 1863, s. 10, enactment relating to Income Tax, 441

INDICTMENT FOR PERJURY to be laid in the county where affidavit was exhibited, 184

INDUSTRIAL AND PROVIDENT SOCIETIES ACT, 1867, s. 1, enactment relating to Income Tax, 441

INFANTS,

- to be charged through their guardians, 36
- guardians liable for duties payable by, 178

INFERIOR COURTS, provision for appointment of Commissioners for duties on offices in, 28

INFERIOR OFFICERS, to be assessed at head office of department, 159

INLAND REVENUE, COMMISSIONERS OF,

- to have direction and management of duties, 3, 241
- to convene meetings of Land Tax Commissioners for choosing general Commissioners, 6
- notices by, where Commissioners willing to act are not returned, 12
- to be special Commissioners, 21
- notification to, of appointment of Commissioners for duties on offices, 159
- to pay orders for payment of allowances of duties, 63, 104, 143, 173
- receipts to be taken by, 63
- opinion of, to be final, on cases referred to them by special Commissioners for hearing appeals, 142
- power to reward inspectors in case of surcharge or increase of duty, 170
- may direct discharge of assessment on persons, on receiving certificate of exemption, 172

INLAND REVENUE, COMMISSIONERS OF—*(continued)*,

- order by, for repayment, in case of double assessments, 177
- to direct when parties shall be assessed to duties, 211
- to direct where privileged places shall be rated, 212
- Boards of Excise and Stamps and Taxes, to be one consolidated Board of Inland Revenue, 229
- powers vested in Commissioners of Stamps and Taxes to be exercised by, 229
- powers may be exercised by any three Commissioners, 230
- chief office of, where to be held, 231
- offices of Receiver-General of Stamps and Taxes, and of Excise, consolidated into one office of Receiver-General of, 231
- powers and authorities of Receiver-General and Accountant and Comptroller-General, 232
- may appoint collectors and receivers, 232
- may direct re-valuations, 249
- their surveyors and officers to make assessments under Schedules A & B, in Ireland, 253
- copies of poor-rates in Ireland, to be transmitted to, only when required by, 280
- may require security to be given by collectors, 282
- in default of security, Commissioners may appoint, 283
- to deliver duplicates of assessments to collectors, 284
- to provide printed forms of receipts, &c., 285

INMATES, list of, to be delivered by householders, 41

INSPECTORS,

- of assessed taxes to act as Inspectors of Income Tax, 32
- powers of, with reference to the Acts relating to the assessed taxes, 33
- to take oath before acting under Schedule D, 33
 - form of oath, 190
- liable to penalty for default, 34
- to serve notices on persons omitted by assessors, 47
 - and on persons coming to reside within their districts after expiration of notices, 181
- may have access to and take copies of returns, schedules, &c., 48, 132, 168
- may surcharge assessments under Schedule A in certain cases, 61
- to surcharge tenants delivering false accounts of rent, or not producing leases, 78
- may require assessors to summon overseers to produce rate books, 81
- to examine assessments with the last poor-rate, 82

INSPECTORS—*(continued)*,

- may inspect all public rate books &c., 82
- may survey lands in certain cases, 83
- when to surcharge parties in second and third years, 89
- to require returns from parties becoming chargeable subsequently to the first year, 89
- to examine statements under Schedule D, 127
- objecting to assessments, may require a case to be stated for general Commissioners, 127
- may examine assessments, &c., 128
- to state their objections in writing, and give notice to party, 129
- may object to schedules, giving notice to appellants, 132
- duties of, on receiving notice requiring assessments to be made by special Commissioners, 141
- contracts for composition to be witnessed by, 152
- acting for duties on offices, liable to penalties, 166
- to make certificates of surcharge, 168
- reward to, in cases of increase of duty, 170
- to inspect claims for exemption, 171
- Treasury to settle salaries for, 188
- powers of, in Ireland, 255

INSURANCE,

- abatement in respect of premium allowed in certain cases, 271, 275, 287, 288, 291
- in what offices insurance may be effected in order to abatement, 276
- if effected with friendly society, entitled to abatement, 287

INTEREST,

- duties to be deducted from interest payable to creditors of canals, railways, &c., 51
- duty on, to be allowed by mortgagees, 59
- of stock of friendly societies, exempted, 93
- payable to depositors at savings' banks, exempted, 93
- of money, not annual, how charged, 113
- yearly, of money, how charged, 116
- payable out of profits chargeable, liable to deduction, 117
- from securities in British or Foreign Possessions, how charged, 117
- payable out of rates not chargeable as profits, how charged, 118
- payable to trustees, &c. for charitable purposes, exempted, 120
- from securities out of the United Kingdom, statement by persons in United Kingdom receiving, 196
- on exchequer bills, how to be charged, 278

INTERROGATORIES in respect to assessments or schedules under Schedule D, 134

IRELAND,

- provisions of Income Tax Acts extended to, 242
- as to interest arising from securities in, 114, 243
- as to proceeds arising from possessions in, 114, 243
- profits arising from, where and on whom to be charged, 123, 243
- persons holding offices in Ireland, and Members of Parliament residing in Ireland, chargeable, 244
- offices necessarily executed in Ireland, to be charged, 244
- clerks of Boards of Guardians in, to transmit to Commissioners of Inland Revenue, annually, copies of the poor-rates, 247
- duties under Schedules A and B of 16 & 17 Vict. c. 34, to be assessed according to valuations under Poor Relief Acts, 248
- on whom assessments to be made, 248
- persons receiving rent out of hereditaments in Ireland exempt from poor-rates, to be assessed to full amount of rent, 249
- re-valuation where existing valuation is incorrect, 249
- allowance for poor-rates chargeable on landlord's rent, 250
- by whom assessments under Schedules A & B are to be made, collected and levied, 250
- landlords in, entitled to claim return of duty paid by them in respect of rent lost by bankruptcy or absconding of tenant, 252
- valuations to be produced to officers under the Act, of which copies may be taken, 252
- by whom assessments under Schedule D & E to be made, 253
- appeals in, to be heard and determined by special Commissioners, 253
 - persons aggrieved by determination of Commissioners, may require appeal to be re-heard by assistant barrister, &c., 254
- duplicates of assessments and warrants to collect, 254
- powers of Commissioners, inspectors, surveyors, officers, and collectors, 255
- unions in, not to be responsible for neglect or default of collector, 256
- who to be Commissioners where there are not sufficient officers in any court or department, 256
- powers of general Commissioners to be executed in Ireland by special Commissioners, 257
- claims of exemption and relief by occupiers, 258
- in computing income from rent, poor-rates to be deducted, 259
- claims of exemption or reduction, to be made to special Commissioners, 260
- deductions to be made from net payment, after allowing for poor-rate, 266
- deduction to be allowed, on payment of rent-charges, under Drainage Advances Acts, 266

IRELAND—(*continued*),

no action of ejectment to be defeated on ground of deductions reducing amount due under a year's rent, 267

collectors in, to have remuneration ordered by Treasury, 274

justices of the peace in, may administer oaths required by Income Tax Acts, 277

copies of poor rates in, to be transmitted to Commissioners of Inland Revenue, only when required by them, 280

postage stamps may be received in payment of duties, 308

IRISH CHURCH ACT, 1872, s. 11; enactment relating to Income Tax, 442

IRON WORKS, rule for estimating duty in respect of, 56, 311

J

JOINT TENANTS may severally claim exemption, 175

JUDGES,

commissioners for offices in courts to be chosen by, 26

may stay proceedings for penalties in certain cases, 139

JURIES, certificate to officers of exemption from serving on, 31, 320

L

LANCASTER, Duchy of, offices in any court of, to be charged, 156

LANDLORDS,

houses let under 10*l.* per annum to be assessed upon, 55

also lands and tenements let for a less period than one year, 55

and houses occupied by foreign ministers, 56

to allow deductions for duty on receipt of the residue of rent, 57

contract between landlords and tenants for payment of taxes contrary to Act, not binding, 80

in Ireland, entitled to claim return of duty paid by them in respect of rent lost by bankruptcy or absconding of tenant, 252

relief to, in Scotland, in respect of public burdens not paid by landlords in England, 288

LANDS,

charged in Schedule A, on annual value, in respect of the property thereof, 2, 239

in Schedule B, on annual value, in respect of occupation, 2, 239

chargeable under Schedule A, general rule for ascertaining value of, 48

rules for charging certain properties not to be charged by general rule, 49, 50

LANDS—(*continued*),

- rules and regulations respecting duties under Schedule A, 53–61
- to be charged in parish where situate, 53
- occupiers to deliver accounts of, 55
- penalties on omission, 55
- held by same occupier in different parishes in same district, may be assessed in either parish, 55
- in different districts or district where occupier resides, 55
- let for a less period than one year to be assessed on landlord, 55
- occupiers to deduct duty from next payment of rent, 57
- and from tithe or other rent-charge, 58
- deductions and allowances, 61, 64
- to be charged under Schedule B, in addition to charge under Schedule A, 66
 - in England, deductions to be allowed from rent of tithe-free lands, 66
- chargeable under Schedules A & B, 68
 - rules for estimating annual value of, 69–71
 - in certain cases, the last poor-rate to be taken as the basis for making assessments, 72
 - under 10*l.* annual value, may be assessed without requiring return, 74
 - may be assessed on rack rent reserved on lease commencing within seven years, 74
 - rules for computing annual value of, where demised at reserved rent, and for improvement, 75
 - where let at rack rent under parol demise, or where tenant is unable to produce lease, or holds from year to year, or at will, 77
 - to be assessed, whether occupied or not, 79
 - in case of no distress on, when duties are payable, collector may distrain at any time after, 79
 - may be viewed and surveyed, in certain cases, 83
 - statement by occupiers, 193

LAND TAX,

- collectors and officers for receipt of in Scotland, to act in execution of income tax acts, 32
- to be allowed as deduction under Schedule A, 62

LAND TAX, COMMISSIONERS OF,

- to appoint not more than seven, nor less than three, general Commissioners in each district, from among themselves, 7
- and the like number for supplying vacancies, 8

- LAND TAX, COMMISSIONERS OF—(*continued*),
 in default of Land Tax Commissioners, other fit persons may be appointed, 8
 persons not named in the Land Tax Acts may be chosen, if duly qualified, 10
 to supply vacancies in the lists of general Commissioners, on notice from their clerk, 11
 may be required to execute act, in case of neglect in appointing general Commissioners, 12
 and on their neglect, special Commissioners to act, 12
- LAY IMPROPRIATOR, statement to be returned by, 194
- LEASE, assessors may require production of, 74
 to be produced on notice, by tenants in Scotland, 78
- LEEDS, appointment of particular Commissioners for, 9, 10
 qualification required, 14
- LETTERS PATENT, general exemption by, not to include income tax, 188
- LIFE ASSURANCE,
 abatement for premium on, 271, 275, 287, 288, 291
 offices in which insurance on lives may be effected in order to give right to abatement, 276
- LINCOLN, qualification of Commissioners of the county, &c., of, 14
- LISTS, notices to be given for the delivery of, 39
 defaulters to be summoned, 40
 to be delivered to assessors, 41
 to be delivered by householders, 41
 by persons acting for others, 42
 penalty on neglect in delivering, 45
 list in relation to duties chargeable to others, 197
- LITERARY INSTITUTIONS, allowances in respect of buildings, &c., belonging to, 64
- LIVERPOOL, appointment of particular Commissioners for, 9, 10
 qualification required, 14
- LODGERS, list of, to be returned, 41
- LONDON, City of,
 proportion in which Commissioners for, may be named to act with those chosen by Land Tax Commissioners, 9
 qualification required, 14
 surveyors of taxes to be assessors for income tax, &c. in the metropolis, 324

LOSSES. See ABATEMENT.

LUNATICS. See COMMITTEES OF LUNATICS.

M

MANAGEMENT OF THE TAX by the Commissioners of Inland Revenue, 3, 241

MANCHESTER, appointment of particular Commissioners for, 9
qualification required, 14

MANOR, rule for estimating the duty to be charged on, 50
where to be charged, 53
distress for profits of, 80
statement to be delivered by lord, &c., of, 195

MARKET GARDEN, rule for estimating and charging, 67

MARKET. See FAIR.

MERCHANTS' COMPANY, Master of in Scotland, qualification of, 16

MARRIED WOMAN, to be charged through trustee, if any, 36
sole trader, or having property to separate use, how to be charged, 38
if living with husband, 38
if living separate, and receiving remittance from property abroad,
38

MILITIA OFFICER, chargeable under Schedule E, 156

MILK, dealers in, statements of profits of, when to be required, 113

MINES, rule for estimating annual value in respect of, 51, 311
on whom duty chargeable, and on what amount of produce of, 52
company carrying on, to be charged jointly, 52
any adventurer in, may declare for a separate assessment, and set off
loss in one concern against profits in another, 52
decreasing in value, how duty may be computed, 56
assessment may be discharged on failure of, 56
profits on, to be assessed where mines are situate, or where produce
is manufactured, 56
appeal against assessment, to special Commissioners, 295

MISTAKE, proceedings not to be affected by, 220

MORTGAGEE,

in possession, if in actual occupation, chargeable as occupier, 59
if not, liable to deduction as landlord, 60
to allow duty on interest, 60

N

NATIONAL DEBT,

commissioners for reduction of, to be commissioners for assessing
duties in respect of—
annuities payable by them out of the public revenue, 26

- NATIONAL DEBT, COMMISSIONERS OF**—(*continued*),
 salaries and pensions payable in office or department under their control, 26
 stock and dividends in the name of, exempted under Schedule C, 94
 books of accounts for assessment to be delivered by, 96
 to set apart and retain sums assessed, 99, 100
 monies set apart to be paid into Bank, 100
 not to assess half-yearly dividends under 50s., 101
- NAVY OFFICER**, chargeable under Schedule E, 156
- NON-RESIDENTS**,
 to be charged in the names of agents, 36
 lists, &c., to be delivered in respect of, 42
 statements by agents or trustees in order to their being assessed on behalf of, 44
 to claim exemption by affidavit, 175
- NOTICE**,
 to be given in London and Edinburgh Gazettes for convening meetings of land-tax Commissioners for choosing general Commissioners, 7
 to additional Commissioners on appointment, 18
 to be served by assessors, 39
 to be given by assessors, for the delivery of lists, &c., 39, 40
 to occupiers, before proceeding to view and survey lands, &c., 83
 of assessments being allowed, and of day of hearing appeals, 84
 on appeal against continuance of assessments for second or third years, 90
 to be given by inspectors on objecting to assessments under Schedule D, 129
 to inspectors on appeals against such assessments, 130
 of time limited for hearing such appeals, 130
 to be given by inspectors on objecting to schedule of profits, 132
 to assessors of desire to be assessed by special Commissioners, 141
 of desire to compound, 150
 to persons coming to reside in parish or place where they are not charged, 181
 of assessment, in what form to be, 326
- NURSERY GARDEN**, rule for estimating and charging profits of, 67

O

- OATH**, to be taken by Commissioners and other officers before acting under Schedule D, 33

OATH—(*continued*),

- by whom to be administered, 33
- on verification of statement, or schedule of profits, in cases of appeal, 133
- on verification of answers in writing, or examination of party to be charged, 135
- Commissioners for offices to take oaths prescribed by Assessed Tax Acts, 161
- form of, to be taken by Commissioners, 190
 - ” ” inspectors and surveyors, 190
 - ” ” assessors, 191
 - ” ” collectors and officers for receipt, 191
 - ” ” clerk or clerk's assistant, 192
- definition of the term, 200, 221
- justice of the peace in Ireland may administer oaths required by Income Tax Acts, 277

OCCUPIER,

- whether owner or tenant, to deliver statement of lands, &c., 54
- penalty on omission, 55
- may deduct duty payable by landlord out of rent, 57
- mortgagee in occupation to be charged as, 59
- person having the use of lands to be deemed occupier, 68
- for the time being, assessment to be levied on, 68
- quitting or dying, assessment how paid, 68, 69
- all duties to be charged upon, and paid by, 80
- at rack rent, on producing lease, or proving annual rent, may have assessment abated, 85
- form of return by, 193
- of lands, having made true returns of annual value, not required to make return every year, 267

OFFICERS FOR RECEIPT,

- of land and assessed taxes, to act under income tax acts, 32
- to discharge orders for payment of allowances, 63, 104, 143, 173
- where parties are assessed by a letter or number, certificates of receipt by, 146
 - in such cases, duplicates of assessments and warrants to be delivered to, 147
- certificates to be given by, 149
- forging or altering receipt of, felony, 184

OFFICES, PUBLIC,

- profits of, charged in Schedule E, 2, 241

OFFICES, PUBLIC—(*continued*),

- appointment of Commissioners for, in—
 - cities, boroughs, and Cinque Ports, 92
 - counties, not being under the Crown or corporate offices, 29
 - Counties Palatine, 28
 - Duchy of Cornwall, 28
 - courts under the Crown, 26
 - under ecclesiastical bodies, 28
 - Houses of Parliament, 28
 - inferior courts, 28
 - public departments, 26
- all salaries, fees, wages, perquisites, or profits accruing from, to be charged, 155
- duties chargeable by Act of Parliament on profits of, to be allowed, 155
- assessment to be in force for whole year, notwithstanding any change in, 155
- provision for arrears on officers dying, or quitting, 155
- description of, to be charged, 156, 157
- perquisites of, how estimated, 157
- duties to be stopped on payment of salaries, 157
- duty on sum payable to another and charged on office, to be deducted, 158
- principals may deduct out of salaries to clerk or deputy, the portion of duties charged thereon, 158
- official deductions out of, to be allowed, 158, 270
- when to be deemed to have been exercised at the head office of a department, 159
- statement of profits from, not required, unless under general notice, 162
- full annual value to be stated, although exemption to be claimed, 162
- deputies in receipt of profits to pay for principals, 162
- officers receiving profits on behalf of others, to be answerable, 163
- in certain cases, unpaid duties to be levied by distress, 165
- officers for duties on, subject to penalties, 166
- when duties to be detained, 166
- what deductions not to be allowed, 166
- statement of profits of, 197
- increased salaries to be charged by subsequent assessment, 271

See also IRELAND.

OVERSEERS OF THE POOR, to produce rate books, 81

may be examined on oath, 81

OWNER, statement to be delivered by, when in occupation of lands, 54

penalty on omission, 55

OWNER—*(continued)*,

- to allow deductions of duty from rent, 58
- of lands subject to the payment of rent-charge, &c., to deduct thereout the proportion of duty, 58
- in occupation dying, by whom duty to be paid, 60

P

PALACE, Royal, apartments in, not to be assessed, 57

PARENT, charged with duties payable by infant, 178

PARISH,

- appointment of Commissioners for offices in, 29
- Commissioners entitled to exemption from serving offices in, 31
- answerable for default or failure of collector, in England, 178
- certain detached parishes and places transferred to the jurisdiction of Land Tax Commissioners for counties in or near to which they are situate, 201
- transfer of the jurisdiction in cases not specially provided for, 202
- such Commissioners to have full powers to execute acts, 202
- Commissioners of Inland Revenue to direct parishes to be added to adjoining, or formed into new divisions, 202
- costs awarded against Commissioners in actions relating to collector's bonds, to be raised by assessment on, 210
- recovery of costs assessed on, 210
- not answerable for default of collector appointed by Inland Revenue, 285
- construction of the term, 221

PARLIAMENT,

- appointments of special Commissioners with salaries, to be laid before, 23
- appointment of Commissioners for duties on offices in Houses of Parliament, 28
- rules for charging the duties on offices in, 156
- non-payment of duties not to disqualify persons from voting at elections to, 187

PAROCHIAL ASSESSMENTS. See **UNION ASSESSMENT ACT.**

PAROCHIAL RATES,

- on rent-charges under the Tithe Commutation Act to be allowed for, 62
- See also **VALUATION (METROPOLIS) BILL.**

PARTNERS,

- computation of duty in respect of any trade or profession carried on by, to be stated jointly, 110
- which of, to make return, 110

PARTNERS—*(continued)*,

- where partner is non-resident, agent to make return, 111
- any one, may claim to be separately assessed, 111
- separate return to be made by joint partners, 111
- in case of any change of, how duties are to be charged, 112
- declarations to be delivered by, 196

PENALTY,

- on Commissioners and officers acting under Schedule D, before taking oath, 34
- for defacing church-door notices, 40
- for non-delivery of lists by persons chargeable, 45
- persons to whom notices have not been delivered, if entitled to exemption, not liable to, 46
- on assessors, for omission to return names, &c., 47
 - occupier of lands omitting to deliver proper account thereof, 55
 - person liable to payment of composition, &c. in lieu of tithes, not making return required, 55
 - assessor, not having given notice, neglecting to assess houses or lands under 10*l.*, 74
 - tenant delivering false account of rent, or refusing to produce lease, 77
 - tenant in Scotland neglecting to produce lease, or to deliver notification, 78
 - person refusing inspection of rate books, 82
- for making false claim of abatement, 88
 - fraudulently claiming exemptions from duties on annuities or dividends under Schedule C, 105
 - refusing to allow deductions out of payment of annual interest, 118
 - not attending summons of General Commissioners, or refusing to give evidence, 136
 - not delivering schedule of profits, or refusing to verify statement or schedule, 138
 - fraud in compounding, 152
- on assessors for offices under Schedule E, for neglect, 161
- assessors and collectors for duties on offices, liable to certain penalties, 166
- for obstructing inspectors in their duty, 168
 - fraud in claiming exemption, 173
 - neglect to deliver declaration, &c., by person coming to reside where not before charged, 181
 - removing out of any parish or place without discharging assessment, 182

PENALTY—*(continued)*.

- for fraudulent change of residence or conversion or conveyance of property, 183
- delivering false statement, 183
- practising any fraud to avoid assessment, 183
- neglect to deliver account of foreign dividends or annuities, 207
- refusing to appear before Commissioners, to be appointed assessor, 216
- neglect, &c., of agent for foreign dividends and interest, 245
- refusing to produce valuation under Poor Relief Acts in Ireland, 253
- inducing person to make false return, 273
- on collector, for refusing to give receipt, 285
- recovery and application of, 187

PENSIONS,

- charged in Schedule E, 3, 241
- profits accruing from, how to be charged, 155
- duties chargeable on by Act of Parliament, to be allowed, 155
- assessment to be in force for whole year, unless in case of cesser of, 155
- duties to be stopped on payment of, 157
- portion of duties on, charged with payments to others, to be deducted, 158
- official deductions out of, to be allowed, 158
- payable out of, and at office of, a branch of revenue, to be charged by Commissioners therefor, 159
- statement of profits arising from, not required unless under general notice, 162
- to be assessed unless exemption be claimed, 162
- duties on, when to be detained, 166

See also IRELAND.

PERJURY,

- person giving false evidence, guilty of, 184
- indictment for, to be tried in the county where the affidavit was exhibited, 184

PERQUISITES, what to be deemed, 157**POOR-RATE,**

- to be the basis for making assessment, where annual value of the lands cannot be ascertained, 72
- books, production of, 81
- clerk of board of guardians in Ireland to transmit to Inland Revenue annually copies of poor-rates, 247, and note 2

POOR-RATE—*(continued)*,

duties in Ireland to be assessed according to the valuations under Poor Relief Acts, 248

allowance for, chargeable on landlord's rent in Ireland, 250

production of valuations under Poor Relief Acts in Ireland, 253

copies of valuations, 253

penalty for refusing to produce, 253

in Ireland, deductions to be made from net payment, after allowing for, 266

copies of poor-rates in Ireland, to be transmitted to Commissioners of Inland Revenue only when required by them, 280

POST OFFICE ORDERS, payment of taxes in Scotland by means of, 308

POSTAGE STAMPS may be received in payment of taxes in Scotland and Ireland, 308

POUNDAGE,

to collector. See **COLLECTOR**.

to clerk to Commissioners. See **CLERK**.

PRECEPTS OF GENERAL COMMISSIONERS, service of, 131

PRESENTATION, allowances for tenths, &c., on, 61

PRINCIPAL IN OFFICE may deduct proportions of duties payable on salary of deputy, &c., 158

PRIVILEGED PLACES,

in what districts and parishes to be rated, 212

mode of proceeding to make the assessments, 214

appeal, 215

PRIVY SEAL, appointments held under, to be assessed in department where the office is executed, 159

PROCEEDINGS not to be void or voidable for want of form, 220
schedule of forms to be used under Income Tax Acts, 222

PROCURATIONS, allowance for, 61

PROFESSIONS,

to what employments duty extends, 103, 240

computation of duty on profits of, 108

what deductions not to be allowed, 109

two-thirds of the rent or value of dwelling-house partly used for the purpose of, to be deducted, 116

certificates for deducting duty on making any annual payment out of profits, 120

persons to be charged at place of carrying on, 121

PROFESSIONS—*(continued)*,

statements, &c., to be delivered at each place of residence or business, 126

may be delivered under seal, 126

abatement to persons ceasing to exercise profession, or dying, or becoming bankrupt or insolvent, 144

or on loss of profits from specific cause, 144

what statement to be made by persons exercising a profession, 195

PROVOST IN SCOTCH BURGHS, as to qualification of, 16**PUBLIC OFFICES AND DEPARTMENTS**,

charged in Schedule E, 3, 241

Treasury to determine in which departments Commissioners for offices shall not be appointed, and where the officers thereof shall be assessed, 27

assessors and collectors to be chosen from the officers of each of, 27

abolition of poundage on collection of income tax in, 323

additional assessment for additional salary in, 270

Q**QUALIFICATION**,

of general Commissioners for—

districts of counties and certain cities and towns in England, 9, 13, 14

the county of Monmouth, any county in Wales, and cities and towns in England or Wales not specially named, 14

counties in Scotland, 15

cities and boroughs in Scotland, 15

consisting of lands, &c., not required to be in the county for which person acts, 16

proof of, to lie on person acting, 16

of additional Commissioners, 17

of persons appointed for cities, &c. not having residents properly qualified, 18

not required for—

certain officers in Scotland, or special Commissioners, 16

Commissioners for duties on offices or pensions, 165

sheriffs-depute and substitute in Scotland, 198

QUARRIES, rule for estimating annual value of, 51, 311

appeal against assessment for, 295

QUEEN, stock and dividends belonging to Her Majesty, exempted, 55**QUIT RENT**. See **RENT-CHARGE**.

R

RACK RENT. See LANDS.

RAILWAYS,

- rule for estimating annual value of profits of, 51, 311
- belonging to companies, to be assessed where general accounts are made up, 53
- proprietors of, may deduct duties from interest payable to creditors, 53
- to be assessed by Commissioners for special purposes, 294
- their officers, how to be assessed, 294

RATE BOOKS, public, production of, 81

RECEIPT,

- on payment of allowances, 63
- under Income Tax Acts, exempted from stamp duty, 183
- for income tax, forging or altering, felony, 184
- of clerk in cases of payment under a letter or number, 147, 149
- books of printed forms to be used by collector in certain cases, 285

RECEIVER-GENERAL OF INLAND REVENUE,

- appointment of, 231
- powers of, 232
- assessments under Schedule C to be paid to the account of, 100, 102
- forging or altering receipt of, felony, 184
- monies arising from duties to be paid to the account of, 188

RECEIVER-GENERAL of stamps and taxes and of excise, made Receiver-General of Inland Revenue, 231

RECEIVER,

- for companies and societies, answerable for their assessment, 35
- appointed by the Court of Chancery or other court, to be chargeable in respect of trust property, 37
- of Her Majesty, and of landlord, to allow deductions upon receipt of residue of rent, 58
- answerable for duties on manors, fisheries, and other annual or casual profits not distrainable, 80
- under Government, to stop duties on salaries or pensions on paying same, 157

REMOVAL, in case of before appeal, in what district appeal may be made, 272

RENT, tax to be deducted from, at rate payable during period when same was accruing, 307

RENT-CHARGE,

- owners of lands subject to, to deduct proportion of duty on payment thereof, 59
- tithe, allowance for parochial rates, &c. on, 62

RESIDENCE,

- what in certain cases to be deemed the ordinary place of, 122
- in case of person having two residences, where duties to be charged, 123
- statement to be delivered at each place of, 126
- penalty on fraudulently changing, 183
- persons who have removed before appealing, may be allowed to appeal in district to which they have removed, 272

RESIDENT,

- in the United Kingdom, for temporary purposes only, not chargeable under Schedule D, 34
 - until after a residence of six months, 35
 - departing after claiming exemption, and returning within the year, to be charged, 35
- receiving profits from possessions out of the United Kingdom, statement to be delivered by, 196
- temporary absentee to be charged as if in actual residence, 34, 240

RETURN, false, penalty for inducing person to make, 273

ROYAL BURGH, as to qualification of certain officers in, 16

RULES,

Schedule A,

- I. General rule for estimating the annual value of lands, &c., 48
- II. Rules for estimating the annual value of tithes in kind, ecclesiastical dues, compositions for tithes, manors, fines, &c., 49
- III. Rules for estimating the annual value of mines, iron works, gas works, &c., 51
- IV. Rules respecting the said duties, 53
- V. Particular deductions and allowances, 61
- VI. Allowances under Schedule A., 64

Schedule B,

- VII. For assessing and charging the duty in respect of occupation of lands, &c., 66
- VIII. For estimating the annual value of profits of nurseries, market gardens, and hop grounds, 67

Schedules A and B,

- IX. For charging the duties, 68
- X. For estimating the annual value of properties, 69
- XI. To be observed by assessors where the annual value cannot be otherwise ascertained, 72
 - To be observed in assessing lands demised at a reserved rent, and for improvement, 75

RULES—(continued),

Schedule C,

For assessing and charging duties on annuities payable out of any public revenue, 92

Schedule D,

For assessing and charging duties on trades and professions, and property not contained in other schedules, 105

Schedule E,

For assessing and charging duties on public offices and employments of profit, 154

Schedule G,

For making statements, returns, &c., 193

S

SAINT JAMES'S PALACE, qualification of Commissioners for the district of, 16

SALARY,

increased to be charged by supplemental assessment, 271

See also **IRELAND**

SALT-SPRINGS OR WORKS, annual value how estimated, 51

SAVINGS BANK,

stock or dividends of, exempted, 93

dividends or interest payable to depositor in, exempted, 93

SCHEDULES.

Schedules of charge at present in force, viz. Schedules A, B, C, D, and E, 239, 241

Schedule A. Rules for assessment,

No. 1.....48

No. 2.....49

No. 3.....51

No. 4.....53

No. 5 (deductions and allowances)61

No. 6 (allowances)64

Schedule B. Rules for assessment,

No. 7.....66

No. 8.....67

Schedules A and B. Rules for charging the duties,

No. 9.....68

No. 1069

No. 1172

Schedule C. Rules for assessment, 92

Exceptions93

SCHEDULES—(continued),

Schedule D. Rules for assessment, 105

Case I.....106

Case II.108

Cases I and II.109

Case III.....113

Case IV.114

Case V.114

Case VI.....115

Schedule E. Rules for assessment, 154–166

Schedule F. Forms of oath, 189

Schedule G. Directions for making statements, returns, &c., 193

Provisions applicable to one schedule may be extended to another,
189

SCHOOLMASTER, in Scotland to assist assessor in making returns, 83

SCHOOL, Public, allowances in respect of buildings, rent of lands, &c.,
of, 64, 65

SCIENTIFIC INSTITUTION, allowances in respect of buildings, &c.,
belonging to, 64

SCOTLAND,

duties paid on tolls called customs levied in burghs, to be repaid in
certain cases, 263

relief to landlords in, with respect of public burdens not paid in
England, 288

property and income tax payable every year on or before Jan. 1, 292

post-office orders may be received in payment of taxes in, 308

postage stamps may be received in, in payment of duties, 308

Valuation of Lands [Scotland], Act, 1857, enactments relating to
income tax, 445

SEA WALLS AND EMBANKMENTS, deduction allowed for expenses
of making and repairing, 62, 263

SECURITIES, PUBLIC,

issued at the Exchequer, &c., to be assessed under Schedule C, 103

mode of assessing, 103

duty to be paid on discharge, or new issue of, 104

persons on receipt or purchase of, to deduct proportion of duty then
due from current interest, 104

foreign, not classed under Schedule C, how charged, 114

interest on exchequer bills, how to be charged, 278

SECURITY may be required by Commissioners of Inland Revenue from
collectors, 282

SIGN MANUAL, appointments under, to be assessed in department where
office is executed, 159

SOCIETIES. See **COMPANIES.**

SOUTH SEA COMPANY, governor and directors of, to be Commissioners for assessing duties on—

annuities payable out of the public revenue by the company, 25
dividenda, salaries, &c., payable by, and profits in offices under control of company, 25

books of assessment to be delivered by, 96

to set apart and retain sums assessed, 100

small dividenda, how charged, 100

STAMP DUTY, receipts, &c., exempted from, 184

STAMPS AND TAXES, Board of, consolidated with the Excise, forming the Board of Inland Revenue, 229

Commissioners of. See **INLAND REVENUE.**

STATEMENTS,

notices to be given for the delivery of, with lists and declarations, 39
to be delivered to assessors, 41

of profits chargeable under Schedule D, to be delivered at the place named in notice, 41

or, on desire that assessment should be made by special Commissioners, to the assessors, to be transmitted to inspectors or surveyors, 41

of annual value of lands in occupation, and of profits, to be delivered by the party to be charged, whenever required to do so, together with a declaration, 43

to be delivered by persons acting on behalf of others under incapacity or non-resident, 43

penalty on neglecting to deliver, 45

provision in favour of persons acting on behalf of others, 45

in cases of partnership in trade or profession, how to be made, 110

under Schedule D, where to be returned, 121

declaration to be delivered with, 122

to be delivered at each place of residence, &c., 126

may be delivered under seal, 126

of profits or produce received or imported from British or Foreign possessions, where to be delivered, 124

verification of, on oath, 133, 137

penalty for refusing to make oath, 138

may be amended, 139

rules for making statements, 193

STIPEND to licensed curate payable out of land, may be deducted from duty by landlord, 59

STOCK CERTIFICATE ACT, 1863, s. 11; enactment relating to income tax, 44

STOCK. See **ANNUITIES. EXEMPTIONS.**

SURCHARGE,

- on assessment diminished by unauthorised deductions, 61
- tenant delivering false account of value, or omitting to produce lease, 77
- assessments in second or third years, 89
- assessments under Schedule D, appeal against, 146
- certificate of, by inspector or surveyor, 169
- when to be in treble duty, 169

SURETY. See **COLLECTORS' BOND.**

SURVEY may be taken of lands, for assessment, by order of Commissioners, 83

SURVEYORS OF TAXES to be assessors for Income Tax, and inhabited house duty, in the metropolis, 324

powers of, in Ireland, 255

See also **INSPECTORS.**

SYNODALS to be allowed for, 61

T

TEIND DUTY, proportion of duty payable on, may be deducted by landlord, 59

TEINDS,

- duty on, how to be estimated, and upon whom chargeable, 49
- lessee to pay duty on actual value of, 67
- distress for duties on, 79
- occupier answerable for assessment on composition for, 80
- statement by receivers of, 194

TEMPORARY ABSENTEE. See **RESIDENT.**

TENANT FARMER. See **HUSBANDRY.**

TENANT,

- to deliver statement, 54
- to deduct duty payable by landlord from rent, 57
- to produce lease if required, 74
- to deliver account of rent, where demise is by parol, or lease is not procurable, 77
- penalty for delivering false account, &c., 77
- in Scotland, to produce lease within ten days after notice, 78
 - to deliver note of annual value where lease cannot be procured, 78
 - liable to penalty for neglect, 78
 - if distant ten miles from residence of assessor, may lodge lease with nearest justice of the peace, or clergyman of parish, 79

TENANT—*(continued),* *

- contract with landlord contrary to act, not binding, 80
- differences with landlord on account of deductions of duties, to be settled by general Commissioners, 167
- paying arrears due from former occupier, may deduct amount from rent, 262

TENEMENTS. See **LANDS.****TENTHS,** to be allowed for, 61**THAMES NAVIGATION ACT, 1866,** s. 61, enactment relating to Income Tax, 444**TITHE COMMUTATION RENT-CHARGE,**

- allowance for parochial rates charged upon, 62
 - to be made by certificate, 62
- landlord may deduct proportion of duty payable upon, 58
- duties in respect of, may be assessed on tithe owners, 260
- allowances in respect of certain burdens on, in Ireland, 261

TITHES, rule for estimating value of, if taken in kind, 49

- not arising from lands, payment in lieu of, 49
- arising from lands, compositions, &c., in lieu of, 49
- owner or lessee to be charged with duty, 50
- composition, &c., may be assessed upon occupier, or on person liable, 55
- lessee to pay on actual value of, 67
- distress for duties on, 79
- occupier answerable for assessments on composition, &c., in lieu of, 80
- statement by receiver of, 194

TOLLS, annual value of, how to be estimated, 51, 311

- distress for duties on, 80
- offices under trusts of, chargeable under Schedule E, 156
- duties on, levied in burghs in Scotland and expended for public purposes, to be repaid, 263

TOWN. See **BOROUGH AND TOWN.****TRADE,**

- computation of duty on concern in the nature of trade, 106, 240
- to whom duty extends, 107
- rules as to allowing deductions, 107, 108
- computation to be made exclusive of profits of lands occupied for the purposes of the concern, 109
- in what districts duties to be charged, 112, 121

TRADE—(continued),

- duty on remittances, or money, or value received on credit or on account, how to be computed, 115
- loss in one concern may be set against profits of another, and two-thirds of rent of dwelling-house may be deducted, 116
- certificate for deducting duty on making any annual payment out of profits of, 120
- statement of profits to be delivered at each place of residence or carrying on trade, 126
 - may be delivered under seal, 126
- abatement where profits fall short of computation, 143
 - „ in case of person ceasing to carry on trade, 144
 - or on loss of profits, 144
- persons succeeding to, liable to duties, without new assessment, 144
- apportionment of assessment in cases where one person is succeeded by another, 298
 - Commissioner's determination in such cases final, 299
 - recovery of adjusted assessment, 299
- Union Assessment Committee not to require production of documents relating to assessments on trade concerns, 305

TREASURER TO COMPANY, &c., answerable for assessments, 37**TREASURERS OF ROYAL BURGHS, qualification of, 16****TREASURY, COMMISSIONERS OF,**

- may appoint Commissioners for special purposes, 21
- powers of, with respect to assessment of public departments under Schedule E, 27
- to appoint Commissioners for offices in certain cases of default, 27 28, 30
 - and Commissioners for duties on pensions, to act with paymasters of Civil Services, 31
- stock and dividends in name of, exempted under Schedule C, 94
- officers appointed by, to office not in the department, where to be assessed, 159
- to settle allowances to Commissioners for special purposes, &c., and to discharge incidental expenses, 188
- number competent to execute powers of act, 198
- definition of the term, 200
- to settle remuneration for collectors in Ireland, 274

TRUSTEE,

- of incapacitated person to be charged, 36
 - and of non-resident, 36
- answerable for the assessing of *cestui que trust*, 36

TRUSTEE—(continued),

- lists to be returned by, when acting for resident of full age, and not under incapacity, 36
- may retain out of trust monies duties charged on them, 3
- to deliver in district where chargeable on own account, statement &c., on behalf of those for whom he acts, 44
- where two or more liable, one return sufficient, 44
- assessment on, may be made where desired, if a trustee be there chargeable on his own account, 44
- relief to, in case of double assessment, 44
- penalty for neglecting to deliver lists, &c., 45
- lists and declarations to be delivered by, 197

U

- UNION ASSESSMENT COMMITTEE**, not to require production of documents relating to assessment in trade concerns, 305
- Union Assessment Committee Act, 1862, s. 13; enactment relating to Income Tax, 444

UNIVERSITIES, deductions for college and hall repairs, 61, 64, 261

V

VACANCIES in number of Commissioners, how supplied, 9, 11, 245

VALUATION,

- to be made of lands demised for a term at a reserved rent, and for improvement, 74
- of lands, on appeal from assessment, may be required by the Commissioners, 85,
 - or by the appellant, 268
- costs of, by whom to be paid, 85
- exempted from stamp duty, 184
- of doubtful debts, 270
- Commissioners of Inland Revenue may direct re-valuation, where existing valuations, in Ireland, incorrect, 249
- See also **IRELAND**.

VALUATION (METROPOLIS) ACT, 1869; returns, &c., under, 318

enactments relating to Income Tax in, 442

VOLUNTEERS, officers in, chargeable under Schedule E, 156

W

WADSET, creditor in, 59

WALES, qualification of Commissioners in, 14

WARD OFFICES, Commissioners of income tax exempted from, 31

WAREHOUSE, not to be charged to duties in Schedule B, 66

WARRANTS,

for collecting duties under Schedule D issued by number or letter,
not invalid, where names and sums afterwards inserted, 147
to collectors, delivery of, 177
in Ireland, 255

WATERLOO SUBSCRIPTION FUND, payment on account of, ex-
empted, 94

WATERWORKS, rule for estimating duty in respect of, 51, 311

WESTMINSTER, qualification of Commissioners for, 14

WHITEHALL PALACE, qualification of Commissioners for district of, 16

WITNESSES,

power of Commissioners to summon, 136
and to administer oath, 136
penalty for refusing to attend or to be examined, 136
clerk, agent, or servant may object to answer question, 136
giving false evidence, or swearing falsely, guilty of perjury, 184

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Index to Catalogue.

Accounts,	PAGE
<i>Solicitors' Coombs</i> ..	27
<i>Law of. Pulling</i> ...	36
Actions at Law.	
Browne ...	37
Kerr ...	17
Lush ...	13
Williams ...	33
Admiralty,	
<i>Practice. Coote</i> ...	10
<i>Prize Law. Lushington</i> 27	
Alabama Claim.	
<i>Law of</i> ...	35
Aliens. Cutler ...	29
Arbitrations. Redman 32	
Arbitrations (Masters and Workmen).	
Lovey ...	27
Articled Clerk.	
<i>Examination Journal</i> 7, 39	
<i>Handy Book. Mosely</i> 21	
<i>Student's Guide.</i>	
Benham 17	
Attachment,	
<i>Foreign. Brandon</i> ...	23
Awards. Redman ...	32
Banking.	
Grant ...	4
Keyser ...	37
Bankruptcy.	
Bulley & Bund ...	27
<i>County Courts. Davis</i> 6	
Linklater ...	36
Robson ...	26
Bar. Pearce ...	35
Smith ...	34
Bar Examination	
<i>Journal</i> ..	32, 39
Barbados, Law of ...	35
Belligerenta.	
Hamel ...	35
Phillimore ...	19
Bills of Exchange.	
Grant ...	4
Bills of Sale. Hunt ...	30
Blackstone. Stephen's 31, 39	
Blockade. Deane ...	36
Bookkeeping, Solicitors'.	
Coombs ...	27
Boundaries. Hunt ...	11
Brokers. Keyser ...	37
Carriers,	
<i>Inland. Powell</i> ...	33
<i>Railway. Shelford</i> ...	25
Chamber Practice,	
<i>Common Law.</i>	
Parkinson ...	26
Chancery Practice.	
Goldsmith ...	6
Hunter ...	16
<i>Drafting. Lewis</i> ...	16
Channel Islands.	
Bowditch ...	36
Charitable Trusts.	
Tudor ...	18
Church Seats. Heales 14	
Church Building.	
Trower ...	28
Civil Law.	
Tomkins and Jencken 18	

Civil Service Exam. PAGE	
(Indian). Cutler ...	35
Circumstantial Evidence.	
Wills ...	10
Code, English Law.	
Blaxland ...	37
Collieries. Bainbridge. 33	
Colonial Law. Barbados 35	
Commentaries.	
Phillimore's, Interna-	
tional ...	19
Stephen's Blackstone's 31, 39	
Commercial,	
<i>Law. Chitty</i> ...	37
<i>Treaties. Hertslet</i> ...	28
<i>Forms. Crabb</i> ...	20
Common Form Practice.	
Coote ...	8
Common Law,	
<i>At Chambers.</i>	
Parkinson ...	26
Costs.	
Gray ...	35
Pleading.	
Chitty, Jun. ...	22
Greening ...	36
Williams ...	33
Practice.	
Dixon ...	13
Kerr ...	17
Lush ...	13
Companies. Shelford ..	8
Compensation,	
<i>Law of.</i>	
Ingram ...	29
Shelford ...	25
Consolidation Acts.	
Shelford ...	25
Conspiracy.	
<i>Law of. Wright</i> ...	30
Constitution.	
May ...	4
Stephen ...	31, 39
Contraband of War.	
Deane ...	36
Moseley ...	36
Contracts,	
<i>Specific Performance.</i>	
Fry ...	13
Conveyancing,	
<i>Introduction to.</i>	
Lewis ...	16
Practice.	
Barry ...	15
Rouse ...	12
Smith ...	30
Tudor ...	17
Forms.	
Christie ...	20
Crabb ...	20
Kelly ...	5
Rouse ...	12
Shelford ...	20
Convictions (Summary),	
<i>Synopsis of. Oke</i> ...	24
<i>Forms. Oke</i> ...	24
Co-operative Societies.	
Brabrook ...	12
Copyholds,	
<i>Enfranchisement. Rouse</i> 21	
<i>Law of. Scriven</i> ...	23
Coroner. Baker ...	36

Corporations,	PAGE
<i>In General. Grant</i> ...	22
<i>Municipal. Sewell</i> ...	37
Costs,	
<i>Law of. Gray</i> ...	33
County Courts.	
Davis ...	6
<i>Equity and Bankruptcy.</i>	
Davis ...	6
Criminal Law.	
Davis ...	34
Oke ...	24
Curates. Field ...	28
Deeds. Tudor ...	17
Descents. Fearn ...	37
Divorce.	
<i>Practice. Browning</i> ..	23
Domestic Servants.	
Baylis ...	10
Draftsman (The)	
Kelly ...	5
Drainage. Woolrych ...	22
Easements. Latham ...	18
Washburn ...	36
Ecclesiastical,	
<i>Practice. Coote</i> ...	36
Judgments.	
Burder v. Heath ...	38
Gorham v. Bp. of Exeter 38	
Hebbert v. Purchas ...	38
Long v. Cape Town ...	38
Martin v. Mackonochie 38	
Westerton v. Liddell ...	38
Election,	
<i>Law. Davis</i> ...	23
England,	
<i>Laws of. Blackstone</i> 31, 39	
Francillon ...	35
Stephen ...	31, 39
English Bar. Pearce ...	35
Smith ...	34
Equity,	
<i>Doctrine and Practice of.</i>	
Goldsmith ...	6
Draftsman. Lewis ...	16
Pleader. Drewry ...	22
<i>Suit in. Hunter</i> ...	16
<i>See Chancery.</i>	
Evidence,	
<i>Circumstantial. Wills</i> 10	
<i>County Court. Davis</i> 6	
<i>Indian. Field</i> ...	34
<i>Law of. Powell</i> ...	32
<i>Wills. Wigram</i> ...	33
Examinations.	
<i>Preliminary.</i>	
Benham ...	17, 40
<i>Journals</i> 7, 32, 39, 40	
<i>Intermediate and Final.</i>	
Mosely ...	21
Fences. Hunt ...	11
Fisheries, Salmon. Bund 4	
Oke ...	24
Foreshores.	
Hunt ...	11
Williams v. Nicholson 35	
Forms,	
<i>Conveyancing. Crabb</i> ..	20
Rouse ...	12
<i>County Courts. Davis</i> 6	
<i>Magisterial. Oke</i> ...	24
<i>Pleading. Greening</i> 36	
<i>Probate. Chadwick</i> 26	

INDEX TO CATALOGUE.

3

	PAGE
Frands. Hunt ..	30
Friendly Societies.	
Brabrook ..	12
Gaius' Roman Law ..	19
Game Laws. Oke ..	24
Gaming. Edwards ..	37
Gas Companies Acts..	30
Gavelkind. Robinson..	37
Guernsey (Law of).	
Bowditch ..	36
Highways. Glen ..	31
House of Lords,	
<i>Practice. May</i> ..	4
<i>Digested Index to Cases.</i>	
Clark ..	15
Idiots. Phillips..	14
Indian Evidence.	
Field ..	34
Indian Penal Code.	
Cutler and Griffin ..	34
Indian Statute Law.	
Field ..	34
Industrial and Provident Societies.	
Brabrook ..	12
Inns, Law of. Oke ..	24
Institutes of Public Law.	
Nasmith ..	9
Intermediate Examination. Bedford ..	14
International Law.	
Deane ..	36
Hamel ..	35
Phillimore ..	19
Jersey (Law of).	
Bowditch ..	36
Joint Stock.	
Banks. Grant ..	4
Companies. Shelford ..	8
Jurisprudence.	
<i>Form of Law. Holland</i> ..	32
Justice of Peace. Oke ..	24
Land Settlement, Ancient ..	36
Landlord and Tenant.	
Fawcett ..	9
Law Exam. Journal ..	7, 39
Law Studies.	
Cutler's Lecture ..	35
Francillon ..	35
Mosely ..	21
Smith ..	34
Stephen's Blackstone ..	31, 39
Leading Cases.	
<i>Real Property. Tudor</i> ..	17
Lenses. Crabb ..	20
Rouse ..	12
Legacy Duties. Shelford ..	21
Legitimacy.	
Gardner Peerage ..	35
Life Assurance.	
Blayney ..	37
Licensing Laws. Oke ..	24
Local Government.	
Glen ..	31
Lords Chancellors, &c.,	
<i>Catalogue of. Hardy</i> ..	37

	PAGE
Lord Mayor's Court.	
Brandon ..	23
Lunacy. Phillips ..	14
Magisterial Law.	
<i>Act. Davis</i> ..	34
<i>Practice. Oke</i> ..	24
<i>Forms. Oke</i> ..	24
Maritime Warfare.	
Deane ..	36
Hamel ..	35
Marriage Acts. Burn ..	37
Master and Servant.	
Baylis ..	10
Davis ..	22
Master and Workmen.	
Lovey ..	27
Mercantile Accounts.	
Pulling ..	36
Militia Laws. Dwyer ..	37
Mines and Minerals.	
Bainbridge ..	33
Mortgages.	
Fisher ..	9
Rouse ..	12
Municipal Elections.	
Sewell ..	37
Naturalization. Cutler ..	29
Negligence. Saunders ..	29
Neutrals. Phillimore ..	19
Nisi Prius. Leigh ..	36
Nuisances. Glen ..	31
Parliamentary.	
Clifford & Stephens ..	14
Davis ..	23
May ..	4
Partnership.	
Dixon ..	13
Pothier ..	37
Patents. Norman ..	35
Peerage Claim.	
Finlason's Wilkes ..	35
Lemarchant's Gardner ..	35
Petty Sessions. Oke ..	24
Pews. Heales ..	14
Pleading.	
<i>Common Law.</i>	
Chitty, Jun. ..	22
Greening ..	36
Williams ..	33
<i>Equity. Drewry</i> ..	22
<i>Guide. Anstey</i> ..	37
Poor Law Orders ..	27
Poor Law Statutes ..	31
Precedents.	
<i>Conveyancing. Crabb</i> ..	20
Rouse ..	12
Preliminary Examination Journal ..	40
Priority. Fisher ..	9
Private Bills. May ..	4
Prize Law. Lushington ..	27
Probate.	
<i>Practice. Coote</i> ..	8
<i>Forms. Chadwick</i> ..	26
<i>Duties. Shelford</i> ..	21
Provident Societies.	
Brabrook ..	12
Public Health. Glen ..	31
Public Law (English).	
Nasmith ..	9

	PAGE
Questions	
On Stephen's Comments ..	31
Railways. Shelford ..	25
<i>Compensation. Ingram</i> ..	29
<i>Carriers. Powell</i> ..	34
Real Property.	
Tudor ..	17
<i>Chart. Fearn</i> ..	37
Referees' Court Practice.	
Clifford & Stephens ..	14
Registration. Davis ..	23
Religion.	
Church and State ..	38
Supremacy of Crown ..	38
Religious Confession.	
Badeley ..	38
Ritual. Bayford ..	38
Bullock ..	38
Hamel ..	38
Phillimore ..	38
Roman Law.	
Gaius ..	19
Ortolan ..	11
Tomkins ..	11
Tomkins and Jencken ..	18
Salmon Fisheries.	
<i>Law of. Bund</i> ..	4
Savings Banks. Grant ..	4
Sciences (the) and Law ..	35
Sea Shore. Hunt ..	11
Servants. <i>Law of. Baylis</i> ..	10
Settlements.	
<i>Voluntary, &c. Cutler</i> ..	35
<i>Voluntary. Hunt</i> ..	30
Sewers. Woolrych ..	22
Sheriff. Sewell ..	37
Sheriff's Court. Davis ..	36
Short Hand. Gurney ..	36
Solicitors' Bookkeeping.	
Coombs ..	27
Specific Performance.	
Fry ..	13
Stock Exchange. Keyser ..	37
Succession Duty.	
Shelford ..	21
Summary Convictions.	
Oke ..	24
Suit in Equity. Hunter ..	16
Tenant, Landlord and.	
Fawcett ..	9
Tithes. Schomberg ..	37
Torts. <i>Law of. Underhill</i> ..	5
Trades Unions. Brabrook ..	12
Treaties. Hertzel ..	23
Trusts, Charitable.	
Tudor ..	18
Turnpike Laws. Oke ..	25
Vendors & Purchasers.	
Seaborne ..	15
Water Companies Acts ..	30
Waters. Hunt ..	11
Wills.	
Coote ..	7
Crabb ..	20
Rouse ..	12
Tudor ..	17
Wigram ..	33
Winding-up. Grant ..	4
Shelford ..	8
Window Lights. Latham ..	18
Wrongs. Underhill ..	5

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CONTENTS.

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CONTENTS OF No. III.—July, 1871.

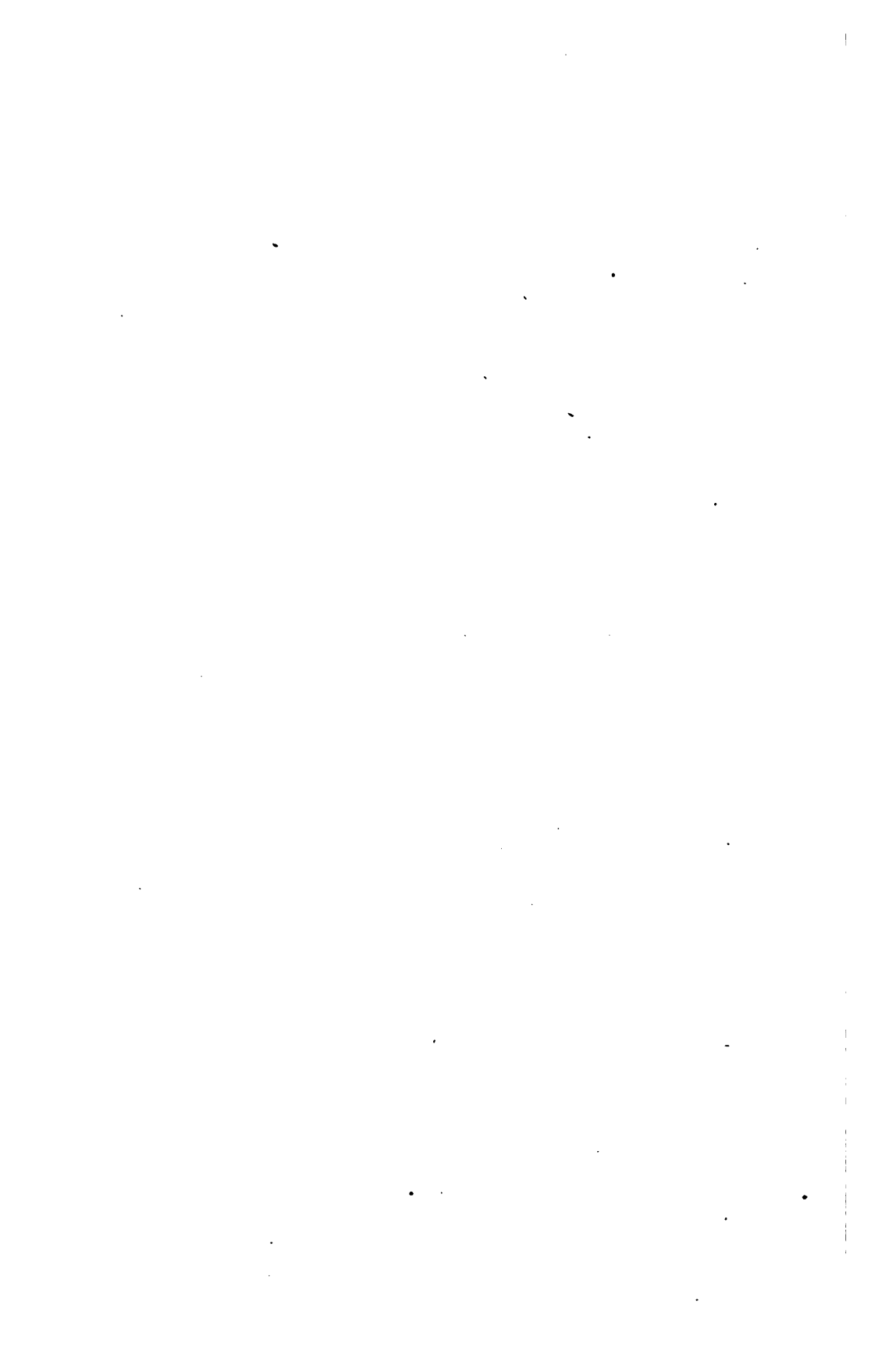
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